Previous references.

9.7.90-11 Sl 1-2 B-oct 1911.
9.7.90-11 Sl 3-4 B-oct 11. 1913-14

(9.7)

File No. 2-13

Serial Nos. 1 & 2

Later references.

G.F. 179-13, Sls 1 & 2, B Sep: 14

p 60 E

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 & 2

Part B. for August 1913.

SUBJECT.

Appropriation report on the ~~H~~ accounts of the Govt of H.H. the Maharaja for 1911-12 (ended June)

---

1. From the Comptroller. no B & R 6. Dy 4-7-13 forwards the Appropriation Report for the
1. Year 1911-12.

3. To the Comptroller, Dy Comr of Dists & Heads of Depts. no. 71 1356-204 Dy 23-8-13.

G. R. S. 58 Records and Reviews the Report.

B2. gois
13-9-13

G.R.S. 11] 1913-14

GENERAL AND REVENUE SECRETARIAT.

(Gen Fin)

NOTES.

File No. 2-13

FILE HEADING.

Appropriation Report on the accounts of the Govt. of His Highness the Maharaja for 1911-12 (ended June 12)

From

The Comptroller

No. B&R 6 Dated 3/4. 7. 13 Received 5. 7. 13

Diary No. 74	Enclos. •	Spare Copies. •	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards the Appropriation Report on the accounts for the year 1911-12.

NOTES AND ORDERS.

1. The report has been published as a supplement to the Mysore Gazette dated 19. 6. 13.

2 The final passing in audit of the excesse amounting to Rs 1,95,000 noticed in para 23 of the report has to be authorised.

NOTES—First Sheet.

GPB—35,000—15-6-12

R. S. 12]

General and Revenue Secretariat.

G.F File No. 2 of 1913-14

Serial No.

3 Subd for orders with a draft.
Hoo86 Bdr.
11.7.13

4 Please put up a draft review
& personally recommended
h
11.7.13

5 Draft Review as instructed is put up
Subd
Hoo86 Bdr.
12.7.13

6 Please revise the draft & put
h
14.7.13

H.W.

7 Revised draft Subd
Hoo86 Bdr.
15.7.13

8 Please state reasons for recommending
enhancement in cases
h
15.7.13

9 Reasons given in the Statement
Subd
Hoo86 Bdr.
18/7/13

10 As detailed review as to done
in India cannot be applied to other
adversities & merely because the
Excess Allowance sanctioned authority.
h
9.7.13

Desey

11 Approved. M
28/7/13

Dewan

4370
4-8-13

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

Submitted to His Highness.

12) I submit for His Highness' information the appropriation report on the accounts of the Governmer of Mysore for the year 1911-12 with the draft of an order proposed to be issued thereon.

"Draft for approval".

M. Visvesvaraya -
14th August 1913

. R. S. 12]

General and Revenue Secretariat.

G/T File No. 2 of 1913

Serial No.	
2	To 1) The Comptroller 2) Other Heads of Deptt 3) Dy Commrs of Dists Fl. 1156–204 dt 23.8.13 Records and reviews the report

15
VS

Rec'd 5/7/13

DIARY No. 14

1913-1914
SECTION C & F
FILE No. 2 of 13
SERIAL No. 1

Published as a supplement to the Mysore Gazette dated 19-6-13

APPROPRIATION REPORT

ON

THE ACCOUNTS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

FOR

1911-12

(Ended June 1912.)

Memo: No. BB/Rc. 6 dated 3rd July 1913

Forwarded to the Financial Secretary to the Government of H.H. the Maharaja of Mysore, with 20 spare copies.

S. Narasimha Iyer
For Comptroller.

APPROPRIATION REPORT

ON

THE ACCOUNTS

FOR

1911-12.

BY

J. S. CHAKRAVARTI,

COMPTROLLER AND FINANCIAL SECRETARY.

CONTENTS.

	PAGE
General Review	1
Changes in Classification ...	2
Comparison of Actuals 1910-11 and 1911-12	3
Comparison of Actuals 1911-12 with Budget	3
Amount under Objection... ...	6
Administrative Audit	8
Public Works Objection Items ...	9
Appropriation Audit	10
Revenue Heads	11
Expenditure Heads	18
Debt Heads	33
General Statement of Accounts and Estimates	36
Abstracts A and B—Details of Revenue and Expenditure ...	38
Abstract C—Details of Receipts and Disbursements	42

APPROPRIATION REPORT

ON

THE ACCOUNTS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

FOR

1911-12

(Ended June 1912.)

(NOTE.—Throughout this report the figures given are, unless otherwise indicated, in thousands of Rupees omitting 000.)

General Review.

In framing the budget estimate for 1911-12, it was assumed that conditions of average prosperity would prevail during the year regarding agriculture and trade. The estimates under the "Principal heads of revenue" *viz.*, Land Revenue, Forest, Excise, Assessed Taxes, Stamps and Registration were accordingly placed at figures representing the standard of demand that should be realized in a normal year. Of these heads, the realizations under Land Revenue, Excise and Assessed Taxes may be said to depend chiefly on agricultural conditions, that under Forest depends mainly on the circumstances of trade, while the receipts under Stamps and Registration are regulated partly by the circumstances of agriculture and partly by trade conditions. The Railway revenue also depends on the activity of trade, and it was anticipated that during 1911-12, the revenue from Railways would regain the level which it maintained prior to the temporary set-back in 1910-11. The Cauvery Power revenue, which is to a great extent independent of agricultural and trade conditions, was taken at the normal standard. On this basis, the aggregate revenue was estimated at 235,80.

2. On the expenditure side the outstanding feature of the budget was a number of special grants for various objects under many of the important heads. The most important of these grants were those made in connection with the Coronation Durbar celebration, and those relating to the work of the Economic Conference and its committees. The provincial Public Works grant was fixed at 30 lakhs. As a consequence of these liberal grants, the expenditure of the year was estimated at 239,09. The budget therefore resulted in a deficit of 3,29.

3. Actually, however, the transactions of the year have proved more favourable than the budget. The anticipated deficit of 3,29 has been converted into a surplus of 18,89. The change for the better thus amounted to 22,18 and was the combined effect of the revenue being higher than the budget forecast by 15,10 and the expenditure lower by 7,08. The improvement in revenue was contributed by all the heads of revenue except interest, and the deviations from the budget on the expenditure side which resulted in a lapse of 7,08 were chiefly in the salaries and expenses of civil departments, miscellaneous civil charges and under Construction of Railways, counter-balanced in part by increased expenditure under Public Works.

4. The following summary of budget and account figures shows important variations between the budget and the actuals of 1911-1912 and also between the actuals of 1910-11 and 1911-12. These variations are discussed below in a general way, and in greater detail in the review of each head of account.

Receipts		Heads	Disbursements	
Accounts 1911-12 better+,worse—,than			Accounts 1911-12 better+,worse—, than	
Accounts 1910-11	Budget 1911-12		Accounts 1910-11	Budget 1911-12
...	...	Refunds and Drawbacks	—1,11	—1,05
—31	+4,48	Land Revenue	+46	+60
+1,11	+3,75	Forest	—21	—31
+82	+1,31	Excise	+2	+8
—8	—10	Assessed Taxes	...	...
+89	+1,05	Stamps	+6	+13
+23	+35	Registration	—1	+1
+1,05	+1,63	Mining Revenue	+7	+8
+2,38	—2,74	Interest	+11	+31
...	...	General Administration	+1,42	+1,12
+3	+3	Law and Justice—Courts of Law	—19	+2
—4	—3	Law and Justice—Jails	+7	+16
—4	—2	Police	—7	—20
+13	+13	Education	—19	+1,07
...	...	Muzrai	+10	+9
—7	—17	Medical	+37	+1,05
+27	+16	Scientific and other minor departments ...	—47	+1,00
...	...	Allowances and assignments under treaties and engagements.	—3	...
+3	+3	Superannuation allowances and pensions ...	—23	+3
—7	+2	Stationery and Printing	+2	—21
—21	+61	Miscellaneous	—2,17	+3,84
—1	+14	Army	—72	+34
+10	+2	Military Works	—15	+10
...	...	Famine Relief	...	+3
+2,84	+2,92	Railways Revenue Account	—38	—26
...	...	Irrigation	—7,93	—4,17
—69	+37	Civil Works	—1,08	—30
...	...	Railway Construction	+2,95	+2,48
+67	+1,16	Cauvery Power Scheme	—20	+86

Changes in Classification.

5. Several important changes in classification were introduced during the year under review. The revenue derived from salt being very insignificant, the head VI. Salt was removed from the principal heads of revenue, and the receipts were shown under a separate minor head subordinate to XIX. Miscellaneous. The receipts and expenditure relating to Military Works which were hitherto included in the receipts and expenditure of the Public Works Department were separated and shown under a distinct major head opened on both sides of the account under the group head Army and Defence. This ensures the whole Military expenditure of the State being shown in one place.

6. The expenditure connected with the Economic Conference, the grant for which was included under 21 Scientific and other Minor Departments in the budget, was actually booked under General Administration as the more appropriate head for the purpose. A new major head 27A Subsidy to British Government was opened under the group head "Army and Defence" to show this item of expenditure separately from political pensions with which it was hitherto lumped up. To record the expenditure incurred in connection with the Coronation Durbar of His Imperial Majesty the King-Emperor George V. at Delhi in December 1911 both on the Civil and Military sides, new minor heads were opened under 26. Miscellaneous and 27. Military.

7. The charges relating to guests were hitherto shown partly under the minor head Government Houses, etc., subordinate to the major head General Administration and partly under the minor head Reception of important personages included in the major head Miscellaneous. Moreover under Government Houses some charges which did not appertain to guests were shown. As the result of this defective classification, the exact expenditure on guests in any year could not be found out. During the year under review a revised classification was introduced so as to show separately in one place all charges incurred on account of guests. For the minor head "Government Houses, etc.," under general administration a head entitled "Reception and entertainment of guests" was substituted and the expenditure on account of guests hitherto shown under 26. Miscellaneous was also transferred to this new head. The charges appertaining to Government parks and gardens which used to be included under General Administration along with Government House expenditure and mixed up with guest charges were transferred to the minor head Botanical and other gardens under 21. Scientific and other Minor Departments.

8. The Railway expenditure of the State was hitherto shown under two major heads, namely, one major head under the Railway Revenue account against which only the interest payments on the sterling railway loan were shown, and another major head Construction of Railways intended for showing all capital outlay whether on open lines or on lines under construction. This system provided for no appropriate head to show the Railway expenditure of the State other than interest payment or capital expenditure, such as, expenditure on the Government's own administrative and account offices in connection with Railways. To remove this defect, a second major head Miscellaneous Railway expenditure has been opened under the group "Railway Revenue Account."

Comparison of Actuals 1910-11 and 1911-12.

9. The aggregate revenue realised in 1911-12 was 4,17 in excess of that in 1910-1911 and the aggregate expenditure 9,30 more than that in 1910-1911. The improvement in the revenue was chiefly under Forest, Stamps, Mining Revenue and Railways. The rise under Forest was due to higher price of sandalwood realised and to a better demand for timber and other forest produce. The improvement in the revenue from stamps is attributed to increased activity in monetary transactions and to an increase in the number of suits; and the royalty on dividends declared by mining companies and the larger output of gold from Kolar mines explain the increase under Mining Revenue. The expansion of coaching and goods traffic on the railways of the State resulting from the recovery of trade from the depression of the previous year combined with some reduction in the working expenses contributed to the appreciable increase noticeable in Railway Revenue. On the expenditure side, the excess over previous actuals was chiefly due to expenditure on account of the Coronation Durbar and to the outlay on the Kannambadi Reservoir.

Comparison of Actuals of 1911-1912 with Budget.

REVENUE.

10. Compared with the budget the actual revenue realised in 1911-1912 was 15,10 in excess of the forecast. The improvement occurred under all the important revenue heads. The largest item of increase was under Land Revenue. As a result of the favourable character of the season there was a material reduction in the arrear outstandings, and the aggregate amount of revenue collected was higher than the budget figure. Under Forest, the demand for sandalwood and other forest produce during the year increased the revenue by 3,75 over the budget. Excise revenue was better in consequence of the increase in the consumption of arrack, and the enhanced rate of tree tax introduced from 1911-1912. The increase under stamps and registration is attributed to increased activity in monetary transactions. A larger output of gold in the Kolar mines accounted for an increase of over 1½ lakhs under Mining Royalty. Lapsed deposits and the receipts from sale of building sites in the Bangalore City extensions contributed to an excess of over half a lakh in the miscellaneous receipts. There was a rise of 2,92 in the gross earnings from railways as a result of increased passenger and goods traffic. Extension of power and lighting installations in Bangalore and the fact that there were very few interruptions in the supply of power to the Kolar mines raised the revenue from the Cauvery Power Scheme to 1,16 over the budget

figure. The only falling off of importance was in the realisations from interest, and even this decrease of 2,74 was only nominal, as interest on some of the investments which fell due on 30th June 1912 which was a Sunday could not be realised and credited in the year under report but had to be taken into the accounts of the next year.

EXPENDITURE.

11. The lapse of 7,08 in the grants provided for in the budget was the net result of savings under some heads and some excesses under others. The excesses were under Refunds and Drawbacks (1,05) due to settlement by Government of arrear claims of certain inamdars to excise revenue ; under Forest (31) for additional works under buildings, roads, fire protection and sandalwood extraction, for which an extra grant was sanctioned during the year: under Police (20) owing to the payment of some arrear furlough allowances due to a former Inspector-General of Police; and under Stationery and Printing (21) on account of increased expenditure on stationery, type and other materials and on piecework establishment chiefly due to Census requirements. There was a small excess of 26 under railways due chiefly to payments on account of two new dining saloons ordered for the use of His Highness the Maharaja. The expenditure under Public Works was considerably in excess of the budget, and the excess amounted to 4,48. This was in consequence of an additional grant of 10 lakhs sanctioned during the year on account of the Kannambadi Reservoir, which was, however, not utilised fully.

12. Against the excesses noted in the foregoing paragraph over the budget figures, there were savings under most of the other heads. The saving of 60 under Land Revenue, 22 under Excise, Stamps and Registration, and 8 under charges against Mining Revenue were made up of small items under salaries and establishment and supplies and services. A part of the interest payable on the State loan pro-notes was not claimed during the year, and the balance of savings banks deposits on which interest was payable was also lower than anticipated ; and these were the principal causes of a lapse of about 31 under Interest. The lapse of 18 under Palace is explained by the pension provided for one of the deceased children of the late second Maharaja Kumari not having been drawn. There were lapses in the grants for salaries and expenses of Civil Departments under all the heads except Police, but chiefly under General Administration, Education, Medical, and Scientific and other Minor Departments. The reduction under General Administration was owing partly to savings in Tour Charges and Civil Secretariats and partly to the adjustment during the year by reduction of expenditure of certain charges on account of reception and entertainment of guests. These charges were incurred on the occasion of the marriage of His Highness the Yuvaraja and debited provisionally to this head in the first instance, but were subsequently directed to be transferred to the Palace.

13. The considerable lapse under Education was due to the place of the Inspector-General of Education having remained vacant for over ten months and to the special grants for (i) furniture and apparatus in Government colleges, (ii) the equipment of laboratories in Government Schools and (iii) the opening of the English training class in the Mysore Normal School having been wholly or in part allowed to lapse. The saving under Medical is explained by the change of incumbents in the appointment of Senior Surgeon, by some places of sub-assistant surgeons and the post of Deputy Sanitary Commissioner being vacant, and by lapses in the grant for sanitary and plague charges. The difference between the actuals and budget under Scientific and Minor Departments and Miscellaneous respectively, on account of the Economic Conference and Delhi Durbar charges, is explained by the change in classification referred to in paras 6 and 7 *supra*. As explained there, the expenditure in connection with the Economic Conference was booked under a separate minor head under General Administration though the budget provision was made under Scientific and Minor Departments. Also, though the whole provision for the Delhi Coronation Durbar was shown in the budget under Miscellaneous, the expenditure was booked partly under Miscellaneous and partly under Military. Owing to a decrease of 2,67 in the State's share of the railway stores owned jointly by the State and the Madras and Southern Mahratta Railway Company, the actual expenditure of 4,16 under Railways was reduced to 1,49 and led to a difference of 2,48 between the budget and actuals. The Cauvery Power Scheme account also showed a lapse of 86, the major portion of which was in the revenue account due to savings under salaries and to non-adjustment of proportional charges on account of direction and accounts and of leave and pension charges.

14. The following statement shows the revenue proper as distinguished from the other

receipts and exhibits the net demand for expenditure on the revenues. The budget and account figures for the year are shown together in parallel columns for purposes of comparison :—

Statement showing the net revenue and expenditure for 1911-12.

REVENUE	Estimate	Actuals
I. Land Revenue, etc.—		
1. Land Revenue ...	100,40	104,94
2. Forest ...	18,30	22,04
Total ...	118,70	126,98
II. Taxation—		
1. Stamps ...	7,85	8,84
2. Excise ...	41,20	41,47
3. Customs ...	...	...
4. Assessed Taxes ...	2,88	2,78
5. Registration ...	1,49	1,84
Total ...	53,42	54,93
III. Mining Royalty and Leases ...	15,40	17,11
IV. Debt Services, etc.—		
Interest, etc. ...	4,29	1,86
V. Commercial Services—		
Revenue Account—		
Cauvery Power Scheme...	8,38	10,35
State Railways ...	3,22	5,88
Total ...	11,60	16,23
Grand Total ...	2,03,41	2,17,11

EXPENDITURE	Estimate	Actuals
1. Cost of Revenue Collection—		
(1) Land Revenue (excluding District Administration) ...	10,76	10,30
(2) Forest ...	6,83	7,14
(3) Stamps ...	45	32
(4) Excise ...	3,43	3,35
(5) Registration ...	85	84
Total ...	22,32	21,95
2. Civil Service—		
(1) Palace ...	23,40	23,22
(2) District Administration	8,87	8,73
(3) General Administration	7,56	6,44
(4) Law and Justice ...	8,33	8,16
(5) Police ...	9,08	9,30
(6) Education ...	10,46	9,25
(7) Muzrai ...	3,54	3,45
(8) Medical ...	6,62	5,74
(9) Scientific and other Minor Departments	3,69	2,53
(10) Public Works ...	26,09	30,19
Total ...	107,64	107,01
3. Miscellaneous—		
(1) Pension, etc. ...	8,20	8,14
(2) Famine Relief ...	3,33	3,30
(3) Miscellaneous ...	9,48	5,03
(4) Stationery and Printing	1,92	2,11
Total ...	22,93	18,58
4. Army and Defence—		
(1) Subsidiary to British Government ...	35,00	35,00
(2) Local Service and other Regiments ...	13,83	13,36
(3) Military Works ...	45	32
Total ...	49,28	48,68
5. Commercial Services—		
(*a*) Capital outlay—		
(1) Railways ...	3,97	1,49
(2) Cauvery Power Scheme ...	56	51
Total ...	4,53	2,00
Grand Total ...	2,06,70	1,98,22

Amount under Objection.

15. The amount of expenditure brought under objection prior to 1st July 1912 and remaining unadjusted in the Civil Books on 31st October 1912 is noted below :—

Treasuries	Land Revenue	Excise	Police	Education	Medical	Scientific, etc., Departments	Miscellaneous	Village School Fund	Total	Total at the end of October 1911
State Huzur Treasury	...	...	...	...	...	..	2	...	2	6
Bangalore District	44	...	...	2	1	...	...	...	47	91
Kolar do	23	...	1	...	1	...	1	...	26	26
Tumkur do	8	...	...	...	...	...	...	...	8	2
Shimoga do	3	1	...	...	...	...	...	...	4	4
Kadur do	...	..	...	...	...	...	...	...	5	13
Chitaldrug do	5	...	...	...	...	...	...	...	...	...
Mysore do	3	4	1	2	...	...	...	...	10	17
Hassan do	2	...	...	...	...	...	...	...	2	3
Total ...	88	5	2	4	2	...	3	...	1,04	1,62

As compared with the outstandings in the previous year, there has been on the whole a substantial improvement. The most noticeable reduction is in Bangalore, the figure of which has gone down from 91 to 47. In Tumkur, however, the outstandings have gone up from 2 to 8, while those in Kolar have remained stationary at 26. The balances are still high and are susceptible of further reduction.

The following is a statement showing the nature of objections under the several heads of accounts :—

Heads of Classification	Want of bills from districts	Want of sub-vouchers	Want of Government sanction	Want of detailed contingent bills	Want of completion bills	Total
2. Land Revenue	84	2	...	2	...	88
15. General Administration	...	...	...	5	...	5
17. Police	1	...	...	1	...	2
18. Education	...	...	2	2	...	4
20. Medical	...	...	2	...	...	2
26. Miscellaneous	...	...	...	2	1	3
Total ...	85	2	4	12	1	1,04

16. It will be seen that the bulk of objections refer to the head *Land Revenue* and that the nature of objections is want of bills from districts. These objections generally arise in the following way. For *potgi* payments and Malnad inam payments, statements are prepared and sent to this office long after the list of payments are despatched. If only the officers concerned will see to their prompt preparation and despatch, the amount under such objection can be materially reduced. The Treasury officers also can do much in the way of reducing the amount under objection in such cases by insisting on prompt submission of the papers.

17. Another point which requires to be specially mentioned is the long delay which is not infrequently allowed to occur in the submission of detailed bills and vouchers, and it is attributable to the following causes :—

(i) Money is sometimes drawn from the Treasury in excess of actual requirements or when not actually required for payment, especially in the month of June to avoid a lapse of the budget grant. This practice is irregular. The strict adherence to the rule on this subject is of very great importance and should be enforced. The attention of all spending

and controlling officers is invited to this important matter. Some cases involving a violation of the rule under consideration are noted below and these show the misapprehension that seems to exist as to when money may be drawn from the Treasury, for meeting claims on Government:

(*a*) The Superintendent, Government Gardens, ordered for some glass-ware and apparatus from Germany. He received an invoice for 874 *marks* from the firm for the things shipped. Anticipating that the things would not be delivered and paid for in ordinary course before the financial year, he drew a sum of Rs. 710-14-0 inclusive of clearing charges, etc., in June 1912 to prevent the amount from lapsing and remitted it to the agents of the German firm in Bombay. Government, when countersigning the detailed contingent bill of the Government Gardens for June 1912, observed in their Order No. G. 1149-50—G. M. 131-11-12, dated 24th August 1912, that "the procedure adopted by the Superintendent was objectionable under Article 84 A of the Civil Account Code which especially prohibits the drawing of money in advance from the treasury before the need for payment has arisen, in order to avoid a lapse."

(*b*) The Revenue Commissioner in Mysore drew a sum of Rs. 201-14-0 in excess in June 1912 and refunded the same by shortdrawal from the abstract contingent bill of his office for August 1912. On objection being taken, he gave the following reasons:—

"The amount was drawn in advance to meet the following expenditure:—

(1)	Rs. 18	12	0	for purchasing a copy of Pollock's Law of Torts.
(2)	,, 53	2	0	do	certain seeds.
(3)	,, 130	0	0	do	Japanese ginning machine for the Chitaldrug District.

"Amounts drawn for (1) and (2) were not shortdrawn in the bill for July 1912 as the book and seeds were expected early and the amount was expected to be spent for the purpose.

"At the request of the Deputy Commissioner, Chitaldrug District, it was proposed to purchase and supply him with a Japanese ginning machine for agricultural experiments. As the question of the purchase of the machine was under correspondence with the firm which sells such machines and the Deputy Commissioner till 7th August 1912 when the latter intimated that the purchase may be put off, the amount could not be short-drawn in the abstract contingent bill for July 1912."

(*c*) The Inspector-General of Education in Mysore drew in June 1912 a sum of Rs. 2,004-8-0 being the value of reversible desks required for the Local Examinations. The purchase of these desks was sanctioned in Government Order No. 696-7—Edn. 8-10-5, dated 24th July 1912. Detailed contingent bills were received with the Inspector-General's letter No. 9192—560, dated 15th February 1913. One of the receipts for Rs. 1,642 was dated 3rd August 1912. The Inspector-General's attention has been invited to Article 84 A, Volume I, Civil Account Code, and he has been asked to state where such a large amount was kept after being drawn from the Treasury. The reply of the officer is awaited.

(ii) Delay in the offices of countersigning officers.

This is a very common incident and seriously interferes with audit and has the effect of swelling the number of objection items unnecessarily. A case of this kind is noted below. It is hoped that delays in offices of countersigning officers will not be allowed to occur in future. Detailed contingent bills for amounts drawn on abstract bills by the Assistant Commissioners of Saklespur and Channarayapatna Sub-Divisions in the Hassan District were not received for several months after the due dates during the year 1911-12. Repeated requests for submission of detailed contingent bills not having proved effective, the District Treasury was asked in May 1912 to stop encashment of subsequent abstract bills of the officers concerned. After this step was taken the detailed contingent bills were received in this office from the Deputy Commissioner and it was found from the dates of the bills that they had been received in the Deputy Commissioner's office in time, and the delay that had occurred was in the latter office. The Deputy Commissioner has promised to make arrangements to obviate such delays in future.

(iii) Prompt attention not being paid to the instructions from the audit office:—

Cases are not uncommon in which repeated calls from the Audit office for information or for submission of vouchers, etc., fail to receive compliance or ever elicit a reply within a reasonable time. If the requisitions of the Audit office are treated as mere routine which can be attended to leisurely, prompt audit of public expenditure will not be possible and irregularities will remain undetected for long periods.

18. Some items of objection of more than ordinary interest noticed in the course of audit are given below:—

(i) A last pay certificate dated 30th March 1912 was granted by the Amildar of Tiptur Taluk to a sub-assistant surgeon in which the date up to which payment had been made was wrongly entered, and this was also countersigned by the District Treasury Officer, Tumkur. The error resulted in pay for February 1912 being drawn twice. The District Treasury Officer stated that he relied upon the Taluk Treasury Officer's certificate and did not verify the certificate with the lists of payments. The sub-assistant surgeon who drew pay for the second time pleaded that he was unable to contradict from memory the last pay certificate given by the Treasury, and was thus led to submit a second bill for the same claim. The Senior Surgeon in forwarding this explanation stated that the sub-assistant surgeon's conduct had been duly noticed. The amount was recovered in full from the sub-assistant surgeon's salary bill for June 1912.

(ii) A refund bill was cashed in the Chikballapur Taluk Treasury in January 1912 without being pre-audited by this office as required by the rules. The matter was brought to the notice of the Revenue Commissioner who stated in his No. 796, dated 19th July 1912, that the Deputy Commissioner had been requested to recommend a suitable punishment for the Taluk Sheristadar and to punish the other officials at fault.

(iii) During the year under review eight travelling allowance claims were preferred for a second time by officers of different departments. Of these two were in the Revenue Department, one in each of the following Departments, *viz.*, Military, Education, Forest, and Medical, one in the Economic Conference, and one was preferred by the Huzur Secretary.

In the Revenue Department the cases referred to the Amildars of Tirthahalli and Hassan, and in both cases the reply of the Deputy Commissioner was the same, *viz.*, that the Amildars did not keep copies of bills submitted by them and that the Deputy Commissioner's office had not maintained a register of bills countersigned by the Deputy Commissioner. The case of the Amildar of Tirthahalli was reported to Government, and they have in their Order No. Fl. 6414-59—S. A. 4-11-18, dated 3rd May 1913, observed that the second claim was preferred by a mistake made in good faith which was due to the failure of the officers concerned to maintain the prescribed registers. Government have also directed that the rules laid down in Articles 69 and 70 of Civil Account Code, Volume I, prescribing the maintenance in every office of registers showing correct office copies of every travelling allowance bill that passes through it, should be strictly followed in future.

In the Military Department the mistake arose by not following one uniform system in preparing travelling allowance claims on behalf of the Barr sepoys accompanying remittance of treasures. The Chief Commandant has been requested to follow strictly the system of including the claims of all the sepoys, on whatever duty, in one consolidated bill so that such mistakes may not occur in future.

The Inspector-General of Education, the Conservator of Forests and the Senior Surgeon have all stated that the mistakes in their departments arose through the oversight and carelessness of the accountants concerned and that these latter have been warned or punished.

The second claim preferred by the Huzur Secretary was on behalf of his establishment, and it must have also been due to the absence in his office of a record of travelling allowance bills already sent up for audit.

In the Shimoga District, a member of the District Committee of the Economic Conference preferred a claim for the second time, and the bill was received in this office duly countersigned by the President of the Committee. The bill was returned to the President, and his final report as to how the mistake arose is awaited.

Administrative Audit.

19. It is, I am afraid, not as well known as it ought to be, that the audit of Government expenditure is not conducted entirely in the audit office but that an important part of it is to be done by the departmental officers. This portion of the audit called administrative audit, as distinguished from the technical audit, may be said to embrace generally the following points:—

1. Expenditure being not more than the occasion demands.
2. Money being spent on and in the true interests of the public service.

20. The purpose of countersignature is to ensure that this audit has been done. But from the examples given in paragraph 18, I am afraid, that this important aspect is sometimes lost sight of and the countersigning is done mechanically and as a matter of course. Disallowance by countersigning officers is practically unknown in the detailed contingent bills of almost all the departments and the travelling allowance bills of most of the departments. There is little doubt that as a result of imperfect administrative audit, some public money is irregularly or improperly expended. I would therefore request all departmental officers to make their audit real and more effective.

Public Works Objection Items.

21. The following is an abstract of items of objectionable outlay under Irrigation Major and Minor and Civil Works in the Public Works Department which remained unremedied at the end of the year. The irregularities have all been brought to the notice of Government:—

Fund	Major head	No estimate		Excess over estimate		No appropriation		Excess over appropriation		Miscellaneous
		Number of works	Amount expended	Number of works	Excess expenditure	Number of works	Amount expended	Number of works	Excess expenditure	
			Rs.		Rs.		Rs.		Rs.	
Provincial Fund	31. Major Works Irrigation ...	1	5,879	1	2,040	2	6,605	5	5,946	...
	32. Minor Works Irrigation ...	1	1,060	...	...	5	5,567	3	1,944	...
	33A. Civil Works	9	14,615	2	1,497	15	22,355	19	22,091	...
	33B. Military Works	...	...	...	...	...	...	...	...	...
Local Fund General ...	33A. Civil Works	...	...	...	...	...	...	1	538	...
District Funds ...	33A. Civil Works	4	4,971	1	1,000	4	6,059	1	1,592	...
Irrigation Cess Fund ...	31 & 32. Irrigation Works ...	2	1,573	1	614	7	5,171	3	1,625	...
Palace Fund	33A. Civil Works	...	...	2	1,450	...	...	...	...	...
Municipal Funds ...	Do	2	16,011	...	...	2	11,669	...	...	...
Village School Fund ...	Do	...	...	...	...	1	717	...	...	...
Contribution	Do	1	709	...	...	...	...	1	271	...
	Total ...	20	44,656	7	6,601	36	58,143	33	34,007	...

22. In the Electrical Department the amount under objection remaining unadjusted on 30th June 1912 amounted to Rs. 3,75,371 as against Rs. 3,73,760 on the 30th June of the previous year. This is made up as follows:—

	1911-12	1910-11
	Rs.	Rs.
No estimate	3,236	...
Excess over estimate	3,1590	...
No appropriation	...	...
Excess over appropriation	...	44,947
Miscellaneous irregularities	3,40,545	3,28,813
Total Rs.	3,75,371	3,73,760

The large amount under objection on account of miscellaneous irregularities and the increase in it as compared with the previous year are chiefly due to debits to the stock account in the absence of sanction for raising the limit of reserve stock, and to completion reports for 1910-11 not having been received in some cases.

Appropriation Audit.

23. The budget grants have been exceeded under several heads. The excesses have been noticed under each head of expenditure, and the detailed reasons for the excess have been stated there. The following table brings together the excesses under each head still requiring sanction.

Major and minor heads of account	Amount of excess expenditure	Amount sanctioned or re-appropriated from other heads	Amount requiring sanction	Remarks
1. Refunds and Drawbacks :—				
Excise	104	.....	104	
Stamps	6	.....	6	
8. Stamps—				
Discount on sale of stamp paper and labels ...	3	.....	3	
10. Charges against Mining Revenue :—				
7. Miscellaneous	4	.....	4	
8. Refunds	1	.....	1	
12. Interest on other Obligations :—				
4. Refunds	4	.....	4	
15. General Administration :—				
1. Dewan to H. H. the Maharaja	4	.....	4	
8. Comptroller's office	5	.....	5	
16A. Law and Justice—Courts of Law:—				
1. Chief Court	4	3	1	
5. Munsiff's Courts	1	.....	1	
11. Share of Land Revenue Charges	11	.....	11	
17. Police—				
1. Superintendence	22	.....	22	
6. Railway Police	1	.....	1	
8. Share of Land Revenue Charges	2	.....	2	
18. Education—				
3. Inspection	15	.....	15	
21. Scientific, and other Minor Departments—				
7. Agriculture, Experimental Cultivation ...	3	1	2	
24. Superannuation Allowances and Pensions—				
2. Compassionate Allowances	3	.....	3	
25. Stationery and Printing—				
1. Stationery Depot	2	.....	2	
26. Miscellaneous—				
7. Special and unforeseen charges	3	.....	3	
27. Army—				
7. Miscellaneous charges	1	.....	1	

199 & 195

REVENUE HEADS.

I. Land Revenue.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Assessment on lands	97,28	93,37	96,89
Quit-rent of minor inam villages including kayamgutta	5,42	5,10	5,71
Miscellaneous	4,06	3,50	3,86
Rent on toddy trees	3	3	2
Total ...	1,06,79	1,02,00	1,06,48

24. In the budget the land revenue collections were estimated at 1,02,00 which was at the time taken to represent the demand realizable in a normal year. The collections of the year amounted to 1,06,48, *i.e.*, to 4,48 more than what was anticipated, and this was due to the recovery of arrears, the agricultural conditions of the year having been favourable.

II. Forest.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Timber and other produce removed by Government agency	15,05	14,27	16,51
Do by consumers or purchasers...	5,46	3,85	5,27
Confiscated drift and waif wood	...	1	1
Miscellaneous	44	18	27
Total ...	20,95	18,31	22,06

25. There was an improvement of 3,75 under Forest, and the increase was chiefly under the head *timber and other produce removed by Government agency*. The marked rise in the price of sandalwood accounts for an increase of about 2¼ lakhs under this head. The increase in the demand for timber and the substitution to some extent of private agency for departmental operations caused an increase of 1,42 in the receipts from *timber and other produce removed by consumers or purchasers* over the budget anticipation. The *miscellaneous* receipts were also better than the budget by 9.

26. As compared with the previous year, the exceptional realisations from sandalwood and the increase from timber collected departmentally account for about a lakh and a half; and this was to a certain extent counterbalanced by small decreases under *timber and other produce removed by consumers and purchasers* (19) and *miscellaneous* receipts (17).

III. Excise.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Arrack	20,69	20,67	21,23
Toddy	19,23	19,58	19,92
Beer	8	9	20
Akki Bhoja—License Fees	2	...	...
Ganja	1,25	68	96
Opium	50	35	40
Miscellaneous	15	9	10
Proportionate share of the cost of Central Distillery Establishment charges recovered from the Civil and Military Station.. ...	7	4	...
Total ...	41,99	41,50	42,81

27. The improvement over the budget under this head was due to increases under all the minor heads, *viz.*, an improvement of 56 under *Arrack*, 34 under *Toddy*, 11 under *Beer*,

28 under *Ganja*, 5 under *Opium*, and 1 under *Miscellaneous* receipts. The increase under *Arrack* was chiefly due to an increase in consumption and occurred partly under still head duty and partly under rent of farms, that under *Toddy* was due to greater receipts from tax on date-toddy trees, against which however there was a large fall from tree tax for tapping toddy trees in the Madras Presidency. The growing popularity of the country beer and the enhanced duty on ganja from Rs. 5 to Rs. 7½ per seer account for the increase under *Beer* and *Ganja*.

V. Assessed Taxes.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Mohatarfa in rural tracts	1,99	1,93	1,84
Assessment on vacant building sites ...	87	95	94
Total ...	2,86	2,88	2,78

28. The fall in the revenue, as compared with previous year's realizations and the budget estimate, was due to the formation of unions to which the Mohatarfa revenue was transferred and also to the fact that some persons paying house tax took to agriculture and therefore got exemption from the tax.

VI. Salt.

	Rs.
Accounts, 1910-11	9
Budget, 1911-12	...
Accounts, 1911-12	...

29. As the revenue derived from this source is insignificant, it has been removed from the principal heads of revenue and shown under a new minor head under XIX Miscellaneous with effect from 1911-12, as suggested in para 29 of the appropriation report for 1908-09.

VII. Stamps.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Sale of general stamps	3,48	3,30	3,79
Sale of court-fee stamps	4,48	4,47	4,05
Sale of plain paper for court purposes ...	7	7	7
Duty on impressing unstamped and insufficiently stamped documents	10	14	10
Fines and penalties	12	11	13
Miscellaneous	1	1	1
Total ...	8,26	8,10	9,15

30. The revenue from Stamps, which was taken for the budget at the usual standard, proved better than the estimate by 1,05, and greater than the previous actuals by 89. The rise is remarkable, and the figure for 1911-12 represents the highest amount yet realized in any year. The increase was both under general and court-fee stamps and has been attributed to an increase in the number of civil suits and to increased activity in monetary transactions.

VIII. Registration.

	Rs.
Accounts, 1910-11	1,62
Budget, 1911-12	1,50
Accounts, 1911-12	1,85

31. The excess over previous year's accounts and the budget was due to a rise in the number of documents registered, which is attributed to the satisfactory condition of public health due to absence of plague, a rise in the price of food stuffs and a better appreciation by the general public of the advantages of registration.

IX. Mining Royalty and Leases.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Royalty	18,06	17,50	19,08
Rent on prospecting lands	8	6	11
Fines on assignments	...	...	...
Total ...	18,14	17,56	19,19

32. The budget estimate under this head took into account the royalty payable on declared dividends under the fresh leases granted on the Kolar Gold Fields and also the general improvement in this item of revenue. The actuals proved better than the estimate and the actuals for 1910-11, as the out-put of gold and the amount of dividends declared by companies were both higher.

X. Interest.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Interest on Loans	1,12	1,87	84
Interest on arrears of Revenue	39	31	36
Total ...	1,51	2,18	1,20

33. In the budget, a revision of terms with some of the debtors including the Mysore Spinning and Manufacturing Company, Ltd., Bangalore, was expected to improve the receipts to a considerable extent. But actually, except in the case of interest on land improvement loans which yielded 25 more than the estimate, the receipts from all the other loans fell short of the estimated amount. The interest expected to be realised from the Mysore Spinning and Manufacturing Company, *viz.*, 88, was not received during the year, as the negotiations with the Company in regard to the new agreement were completed only after the end of the year. The recoveries of interest on loans to encumbered jahgirdars were less than half the demand, and against 55 due from agricultural banks only 9 was realised. The realisation of interest on arrears of revenue was about the same as the estimate and the previous year's actuals.

XI. Profit or Loss.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Profit on investments	5,91	5,84	4,04
Interest on current deposits in Madras Bank	57	33	37
Total ...	6,48	6,17	4,41

34. The decline, as compared with the budget and the previous year's actuals, occurred under the head *profit on investments*. This was due to the last day of the year being a Sunday and the interest on some of the investments not being realised in consequence till after the end of the year.

XII A. Law and Justice—Courts of Law.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and escheated property ...	2	2	2
Recoveries on account of pauper suits	5	2	4
Fees, fines and forfeitures	35	36	38
Savings and refunds	...	...	...
Miscellaneous	2	4	3
Total	44	44	47

35. The actuals of the year followed the budget estimate and the previous accounts pretty closely and exceeded both by only 3.

XII B. Law and Justice—Jails.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Proceeds of Jail labor and manufactures	16	15	14
Proceeds of Jail gardens	1	1	1
Hire of convicts	2	3	1
Guarding charges of out-door gangs	...	...	...
Cost of maintenance of Civil and Military Station prisoners	6	5	5
Miscellaneous	...	...	...
Total ...	25	24	21

36. The receipts under this head fell short of budget expectations by 3, and of previous actuals by 4. The decrease was under *Proceeds of Jail labour* and *Hire of Convicts.*

XIII. Police.

	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Fines and Forfeitures	...	...	...
Police supplied to private persons	...	2	...
Seven-tenth share of Railway Police recovered from Companies	8	6	7
Contribution by Mining Companies for the Detective Police at Kolar Gold Fields	12	13	13
Miscellaneous and other items...	5	2	1
Total ...	25	23	21

37. The receipts of the year were close to the estimate, and the fall as compared with the previous accounts was under the fluctuating *miscellaneous* items.

XIV. Education.

	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
School fees	82	82	91
Sale proceeds of school books, maps and other publications	29	28	32
Contributions from Municipal Funds ...	14	15	15
Do Muzrai Funds	3	4	3
Do people towards Anglo-Vernacular and Sanskrit Schools	4	3	4
Miscellaneous	1	1	1
Total ...	1,33	1,33	1,46

38. There was an increase of 13 over the budget and the accounts of 1910-11. The increase was in the receipts from *school fees* (9) and in *sale proceeds of school books, maps and other publications* (4). There was no substantial change in the figures under the other minor heads.

XV. Medical.

	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Hospital receipts	...	...	1
Value of medicines sold	1	1	1
Sale of lanoline vaccination lymph ...	3	3	4
Cost of maintenance of Civil and Military Station lunatics and lepers	7	8	6
Miscellaneous	5	6	5
Contributions from Municipal Funds on account of Local Fund Dispensaries	90	99	91
Contribution from District Funds on account of Local Fund Dispensaries			
Receipts from lunatic labour	...	...	...
Sale of vaccinated calves	...	...	...
Sanitary School	...	...	...
Plague Receipts	1	1	2
Contributions from the Municipalities of Bangalore and Mysore Cities on account of the pay of Health Officers	10	9	...
Total ...	1,17	1,27	1,10

39. The receipts under this head are practically steady but for variations in the contribution from Municipal and Local Funds on account of Local Fund dispensaries, which vary according to the progress of the adjustments of the charges relating to these dispensaries. There was a decrease of 8 under this item as compared with the budget estimate and another of 9 as compared with the estimate, on account of the contribution from the municipalities of Bangalore and Mysore on account of the pay of Health Officers. The decrease in the latter case was due to the non-adjustment of the contribution before the close of the financial year.

XVI. Scientific and other Minor Departments.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Botanical and other gardens	8	7	8
Veterinary and Stallion Receipts	36	51	61
Agricultural Department Mis. Receipts ...	1	1	4
Geological Department	7	3	4
Miscellaneous	6	6	6
Receipts on account of public exhibitions and fairs	1	2	3
Total ...	59	70	86

40. Except under *Veterinary and Stallion Receipts*, the figures are normal, and the slight variations in the accounts as compared with the budget do not call for any remarks. The increase under *Veterinary and Stallion Receipts* was due principally to the fact that the sales of Amrut Mahal bulls in connection with the conversion of the pony Transport Corps into a bullock train were somewhat larger than anticipated in the budget.

XVII. Receipts in Aid of Superannuation Allowances and Pensions.

	Rs.
Accounts, 1910-11	3
Budget, 1911-12	3
Accounts, 1911-12	6

41. There was an increase of 3 over the previous actuals and the budget, and this was under contribution recovered from the employees of municipalities.

XVIII. Stationery and Printing.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Stationery Receipts	9	3	3
Sale of Gazette, etc.	4	4	4
Other Press Receipts	4	1	3
Total ...	17	8	10

42. The variations from the budget and previous actuals are small except under *Stationery Receipts* where there was a decrease of 6 as compared with previous actuals. As pointed out in the last report, the actuals for 1910-11 included an adjustment of the cost of stationery and printed forms supplied to the Electric Department since 1900.

XIX. Miscellaneous.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Unclaimed Deposits	77	25	44
Dividends and Duties ...	21	15	20
Tolls	24	22	24
Fees for Government Audit ...	...	...	1
Miscellaneous Fees, Fines and Forfeitures	16	14	18
Miscellaneous Sale-proceeds ...	31	24	39
Miscellaneous	39	19	36
Salt	...	7	5
Total ...	2,08	1,26	1,87

43. All the important minor heads in this section show some advances over the budget, and the aggregate of the difference between the budget and the actuals amounts to 61. *Unclaimed deposits* which were estimated at 25 actually went up to 44 in the accounts. Duty on cotton goods brought in 5 more than the usual estimate of 15, *Tolls* 2, more than the estimate and *Miscellaneous Fees, Fines and Forfeitures* 4 more due to an increase of 1 from fees for Revenue Survey records and 3 from premium on currency notes. The receipts under *Miscellaneous sale proceeds* are 15 higher than the budget, the increase being chiefly due to larger sale proceeds from sale of sites in villages and taluks and in the Bangalore City, principally in the Mallesvaram Extension. Acreage contributions and other items also added 17 to the increases mentioned above.

44. The principal fluctuation from the actuals of 1910-11 was under *lapsed deposits*. The receipts from *salt* classified under this head from 1911-12 was not included under this head in 1910-11 but formed a distinct major head under the principal heads of revenue.

XX. Army.

Minor Heads	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Army Proper	17	26	27
Stores Department	2	2	2
Kunigal Farm	32	17	13
Hessarghatta and Nadamavinapura Farms	19	10	27
Military Works Receipts ...	...	10	12
Total ...	70	65	81

45. The receipts from *Hesserghatta and Nadamavinapura Farms* exceeded budget anticipations by 17, and this excess accounts chiefly for the improvement under this major head. The excess of 11 over the previous year's account is due to a change, in the classification adopted from 1911-12 by which the receipts from the Barr and Sawar lines which were credited to Public Works Department in 1910-11 were classified as Military Works receipts from 1911-12.

XXI. State Railways—Revenue Account.

	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Gross Receipts	28,31	30,00	32,53
Deduct—			
1. Working Expenses	*17,14*	*18,94*	*18,49*
2. Surplus profit paid to the Madras and Southern Mahratta Railway Company ...	*58*	*55*	*61*
Total Net Revenue ...	10,59	10,51	13,43

46. The improvement in the net revenue over budget was due to a marked rise in the gross earnings and to a moderate saving in working expenses. The increase in the gross earnings was both under coaching and goods. The improvement over the previous actuals was in the metre gauge section and was mainly due to better coaching and goods traffic receipts and to a comparatively smaller percentage of working expenses which amounted to 57·20 per cent of the gross earnings in 1911-1912 as against 61·13 in 1910-1911.

XXII. Public Works.

	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Sale of water to Kolar Gold mines ...	2,50	2,28	1,54
Receipts from Bangalore and Mysore Municipalities on account of water-supply	51	68	32
Other Public Works Receipts	1,41	40	1,87
Military Works Receipts	2	...	...
Total ...	4,44	3,36	3,73

47. The receipts under this head fell short of previous actuals by 71 as the latter included the sale proceeds of the marginally noted buildings sold to the Palace in 1910-1911. There was also an improvement of 37 over budget estimate.

1. The Upper Residency Bungalow and the adjoining Telegraph lines at Mysore.
2. Binny's Coffee Works building at Bangalore.

48. The large difference between the budget and actuals under other public works receipts was due to two causes: first, a sum of about three-quarters of a lakh which should have been credited under the other two minor heads was wrongly classified under this head; and secondly the budget did not take the building contribution on account of Local Fund dispensaries into account and this has also led to the actuals exceeding the estimate.

XXIII. Cauvery Power Scheme.

	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Sivasamudram-Kolar Section	14,14	13,07	14,25
Bangalore City Section	99	1,10	1,17
Bangalore Civil and Military Station Section ...	61	65	69
Mysore City Section	25	68	54
Total ...	15,99	15,50	16,65

49. Compared with the accounts of 1910-1911, the receipts were more by 66 due mainly to the additional power and lighting installations in Bangalore. The write-back made in 1910-1911 of a sum of 22 in consequence of the reduction of rate from one anna to half-anna per unit for power supplied to the Belagola pumping station accounts for the large difference in the Mysore City section.

50. The receipts also proved better than the budget estimate by 1,15, and the improvement was under all the heads except Mysore City Section. The large improvement in the Sivasamudram-Kolar section was due chiefly to the need for rebates to mining companies

for stoppages of power supply having proved less than anticipated in the budget, while the increase in Bangalore City and Civil and Military Station sections was consequent on additional power and lighting installations.

EXPENDITURE HEADS.

1. Refunds and Drawbacks.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Land Revenue	1,58	1,60	1,54
Forest	4	1	2
Excise	20	30	1,34
Assessed Taxes	...	...	...
Sayer Customs	...	...	...
Salt	...	...	...
Stamps	28	25	31
Registration	1	1	1
Total ...	2,11	2.17	3,22

51. There was an increase of 1,11 over the actuals of 1910-11, and this was due almost entirely to the heavy refund of Excise revenue to inamdars during the year on account of the settlement by Government of arrear claims—the more important of which were those relating to the Yelandur Jahgir (61) and to the Sringeri Jahgir (15). The same reason explains also the excess over the budget grant. The small excess of 6 over the budget under refund of *stamps* was counterbalanced by a lapse of 6 under *land revenue* refunds.

52. The excess over grant of 1,04 under *Excise* and of 6 under *Stamps* requires sanction of Government.

2. Land Revenue.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Revenue Commissioner	55	56	39
Charges of District Administration ...	8,53	8,87	8,73
Remuneration to shanbhogs and patels ...	8,59	8,18	8,15
Revenue Survey and Settlement Department	1,56	1,71	1,49
Inam Department	4	5	4
District Survey Establishment ...	10	10	10
Assignments	12	15	13
Lump addition by F. D.	...	1	...
Total ...	19,49	19,63	19,03

53. The decrease of 46 from the actuals of 1910-11 was the net result of increase amounting to 21 and decrease of 67. The increase was entirely under *Charges of District Administration* and was due to the charges relating to salaries and establishment being more and to the entertainment of Shekdars under the new scale. The decrease appeared under *Revenue Commissioner* (16), *remuneration to Shanbhogs and Patels* (44), and *Revenue Survey and Settlement* (7). The fact that the appointment of the Revenue Commissioner was vacant for over half of the financial year explains the variation under the first head, the absence of large adjustments of arrears of *potgi* as in 1910-11 accounts for the second, and the decrease of 7 under *Revenue Survey and Settlement* was in consequence of transfer of Gazetted assistants on smaller salaries to the Revenue Survey Department.

54. As compared with the budget there was a lapse of 60. This occurred under all the heads referred to above in comparing actuals, but noticeably under *Revenue Commissioner* (17), *Charges of District Administration* (14), and *Revenue Survey and Settlement* (22). The saving under *Revenue Commissioner* has already been explained; that under *District Administration* was on account of savings in the Taluk Cutcherry establishment and the new scale of shekdars provided for in the budget and in the grants for supplies and services. The saving under *Revenue Survey and Settlement* was in the salaries of the Gazetted

assistants of the department, and in the lumpsum grant of 1,00 for establishment of which only 86 was utilized.

3. Forest.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
A.—Conservancy and Works	3,82	3,65	4,08
B.—Establishments	3,11	3,18	3,06
Total ...	6,93	6,83	7,14

55. As compared with the previous year's expenditure, there was an increase of 26 under *Conservancy and Works* and a decrease of 5 under *Establishments*. A rise in the quantity of timber extracted by departmental agency caused an increase of 32 under Timber and other produce removed from the forests by Government agency against other increases amounting to 8 which were chiefly under live and dead stock due to increased expenditure on tools and plant and instruments. There was a decrease under Communications and Buildings (11), and Demarcation, Improvement and Extension of Forests (3). The decrease under *Establishment* was principally under salaries due to the retirement of officers on higher rates of salary.

56. The sanctioned budget grant was exceeded on the whole by 31 and the excess was under *Conservancy and Works* (43) which was to a certain extent (12) counterbalanced by savings under *Establishment*. The increase under *Conservancy and Works* was the result of larger outlay in the removal of timber, bamboo, and sandalwood and also in the construction of roads, bridges and buildings. The savings under *establishment* was under the subordinate forest and depot staff.

57. The excess over grant was anticipated previously, and the Conservator obtained an extra grant of 41 during the year chiefly for additional works under roads, buildings, fire-protection and sandalwood extraction. A further grant of 3 was also sanctioned at the close of the year from surrenders on account of the extra expenditure relating to Kumri cultivation.

4. Excise.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
Superintendence	38	38	36
District Executive Establishment	2,94	2,98	2,94
Distillery Establishment	4	5	5
Loss by dryage and wastage of opium ...	...	...	...
Loss by dryage and wastage of ganja ...	1	...	...
Loss by dryage and wastage of majum ...	...	...	...
Lump addition by F. D.	...	2	...
Total ...	3,37	3,43	3,35

58. The expenditure of the Excise Department in 1911-12 fell short of the actuals of 1910-11 by (2) and of the budget by (8). The decrease in the actuals was partly under travelling allowances and contingencies of the Excise Commissioner's office and partly due to the absence of any charge on account of loss by dryage and wastage of Ganja as in 1910-11. The savings in the budget occurred in the remuneration paid to contractors for carrying liquor from distillery to bonded depots.

8. Stamps.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
I. Commissioner	...	...	...
II. Superintendence	3	3	2
III. Stamp Manufactory	14	12	7
IV. Discount on sale of stamp papers and labels ...	21	20	23
V. Discount on sale of plain paper for court purposes	...	...	...
Lump addition by F. D.	...	10	...
Total ...	38	45	32

59. There was a fall of 6 in the actuals due chiefly to the absence of any purchase of plain paper for stamps as in 1910-11. The budget grant under *Stamp Manufactory* for plain paper for stamps and the lump sum grant for improved dies and plates, aggregating in all 15, lapsed during the year, and these lapses were partly counterbalanced by an excess of 3 over the grant for discount on sale of stamp papers and labels. This excess has not been sanctioned by Government.

9. Registration.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
I. Superintendence	8	9	9
II. District charges	75	76	75
Total ...	83	85	84

60. The expenditure was within the budget estimate and was close to the actuals of the previous year.

10. Charges against Mining Revenue.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Cost of supervision, 75 per cent of Geological Department charges	70	60	57
Cost of Supervision, Inspector of Mines and Explosives	16	25	22
Law and Justice—Courts of Law ...	26	27	23
Police	63	65	63
Education	3	3	3
Medical	15	16	15
Miscellaneous	7	6	10
Refunds	15	14	15
Total ...	215	216	208

61. The decrease from the actuals of 1910-11 and the budget was, in the main, due to savings in establishment.

62. The budget grants were exceeded under *Miscellaneous* and *Refunds* by 5. The excess under *Miscellaneous* was in the loss by exchange on remittances from London due to fluctuations in the rate of exchange, and that under *refunds* was due to some repayments of deposits by mining lease and license-holders, which, under the classification of years back, were credited to revenue, and for the refunds of which no provision was made in the budget. These excesses require the sanction of Government.

11. Interest on Ordinary Debt.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
On 5 Per Cent Mysore Railway Loan of 1882	...	5	...
On 4 Per Cent Mysore State Loan of 1906-07	71	80	66
Total ...	71	85	66

63. The accounts for the year fell short of both the previous actuals and the budget estimate. The difference in the latter case is explained by the fact that, during 1911-12, there was no claim for the interest due on the 5% loan of 1882 and the demand for that due on the 4% loan of 1906-07 was not full.

12. Interest on other Obligations.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
1. On Mysore Government Savings Bank Deposits ...	2,02	2,20	2,08
2. Endowment Funds	19	25	23
3. On Mysore State Life Insurance Fund	65	71	71
4. Refunds	22	...	4
Total ...	3,08	3,16	3,06

64. This expenditure was on the whole about the same as in 1910-11, but there was a saving of 10 on the budget figure due chiefly to the balance of savings bank deposits at the close of the year having fallen short of the expectations made at budget time. The expenditure of 4 under *Refunds*, which was not provided for in the budget, was on account of the adjustments in 1911-12 of erroneous credits taken to interest instead of the principal of some loans in the accounts of the previous year, and requires the sanction of Government.

13. Profit or Loss.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
A.—Loss on Investments	7	5	3
B.—Interest on overdrafts and temporary loans from Madras Bank	...	...	...
Total ...	7	5	3

65. The decrease, as compared with the previous actuals and also the budget estimate, was the result of the steps taken to convert the major portion of the Government of India securities held by the Government from the ordinary into special form of notes for Native States. The interest on the notes in the special form are not subject to income tax. It may be mentioned that this change introduced during the last few years now results in an annual saving of over 18 (Rupees eighteen thousand) to the State.

14. Palace.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
Palace Civil List	20,00	20,00	20,00
Pensions to the Ruling Family	3,40	3,40	3,22
Total ...	23,40	23,40	23,22

66. There was a saving of 18 both from the previous actuals and the budget on account of the lapse in the provision made for the pension of one of the children of the late Maharaja Kumari Krishnajammanni Avaru.

15. General Administration.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
Dewan to His Highness the Maharaja	44	48	52
Tour charges	12	20	8
State Councillors	43	43	43
Legislative Council	1	1	...
Economic Conference	...	...	42
Civil Secretariats	2,39	2,48	2,33
Staff and Household of His Highness the Maharaja	1,02	1,09	1,03
Comptroller's Office	1,00	1,09	1,14
State Huzur Treasury	11	7	7
Reception and Entertainment of Guests	2,34	1,66	37
Durbar presents	...	5	5
Total ...	7,86	7,56	6,44

67. The expenditure during the year was less than the account for 1910-11 by 1,42, and the variation was chiefly under the head *Reception and Entertainment of Guests.* This was the result of two causes working to the same effect. In 1910-11 a special expenditure of about 87 was incurred on account of the entertainment of Indian and European guests in connection with the marriage of His Highness the Yuvaraja; in 1911-12 not only was this special expenditure absent, but the major portion of the special expenditure of the preceding year (78) was transferred to Palace during the year by reduction of charges under the head *Reception and Entertainment of Guests.*

68. There were other smaller variations as under, the net result of which was an excess of 56 over previous actuals.

Dewan to His Highness the Maharaja	+ 8
Tour Charges	— 4
Economic Conference	+42
Civil Secretariats	- 6
Staff and household of His Highness the Maharaja	— 1
Comptroller's Office	+14
State Huzur Treasury	— 4
Durbar Presents	+ 5
	+ 56

69. The excess of 8 under the first item was due to the salary of the Dewan for May 1911 having been drawn in 1911-12. The Economic Conference was newly formed in 1911-12 and there was no expenditure under *Durbar Presents* in 1910-11. The increase of 14 under *Comptroller's Office* was due to the absence of the Comptroller on privilege leave and an officiating officer being appointed in his place, and also to the fact that on account of the retention of the permanent Financial Assistant Secretary in the Comptroller's Office, the higher salary of this officer was debited to this head. There were also small increases under establishment due to progressive salaries, and under travelling allowance and contingencies due to the formation of the Local Audit Department.

70. The decrease of 4 under *Tour Charges* is explained by their fluctuating nature and that under *Civil Secretariats* by savings in establishment and contingencies, while that under *State Huzur Treasury* was in consequence of its conversion into a reserve treasury with an officer on less pay and a smaller establishment.

71. There were excesses over the budget under *Dewan to His Highness the Maharaja* (4), *Economic Conference* (42) and *Comptroller's Office* but these were counterbalanced by large lapses under *Tour Charges* (12), *Civil Secretariats* (15), *Staff and Household of His Highness the Maharaja* (6) and *Reception and Entertainment of Guests* (129).

72. The excess under *Dewan* has been explained above; and that under *Economic Conference* is only nominal, for while provision was made for Economic Conference under the head Scientific and Minor Departments, the expenditure incurred was charged to General Administration for the reason that the Conference is more of the nature of an advisory board than a regular department of the State. The increase of expenditure over the budget in the Comptroller's Office was due to the reason already explained in reference to the variation compared with previous actuals.

73. The causes for the variation in the actuals also account for lapses from the budget under *Tour Charges, Civil Secretariats,* and *Reception and Entertainment of Guests.* The saving under *Staff and Household of His Highness the Maharaja* occurred on account of the death of the Assistant to the Military Secretary, whose appointment was kept vacant.

74. The excess over grant amounting to 5 in the Comptroller's Office requires the sanction of Government.

16A. Law and Justice—Courts of Law.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
Chief Court	1,03	1,06	1,10
Law Officers	15	15	14
Civil and Sessions Courts	54	68	63
Assistant Sessions and Sub-Judges' Courts ...	32	31	30
Munsiffs' Courts	92	92	93
Process Serving Establishments	61	65	62

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
District Magistrates' Courts	21	20	19
City Magistrates' Courts	16	17	14
Kolar Gold Fields Assistant Commissioner and 1st Class Magistrate's Court	...	...	...
Refunds	12	15	11
	4,06	4,29	4,16
Share of Land Revenue Charges	3,47	3,45	3,56
Total ...	7,53	7,74	7,72

75. As compared with previous actuals, there was an increase of 19, the important variations being under *Chief Court* (7), *Civil and Sessions Courts* (9) and *Share of Land Revenue Charges* (9) which were counterbalanced to a certain extent by small and unimportant decreases under other heads. The increase in the first item was in consequence of the leave allowances of the Chief Judge who was on privilege leave in 1910-11 having been drawn in July 1911 instead of in the previous year, and that in the second to the re-establishment in 1911-12 of the Bangalore Sessions Court. The share of Land Revenue charges is of a fluctuating character, depending as it does on the expenditure incurred under Land Revenue.

76. The aggregate expenditure under this head closely follows the budget, but excluding the share of Land Revenue charges, the accounts show a lapse of 13 from the budget. The important variations contributing to this result were under *Civil and Sessions Court* (5) due to the fact that only 10 out of the lump sum grant of 15 for the new District and Sessions Court of Bangalore opened in 1911-12, was utilised, and to small savings in salaries and establishment respectively under *Process Serving Establishment* and *City Magistrates' Courts* and under *Refunds*.

77. There was a small excess of 4 over the budget under the *Chief Court* for the reason noticed above, and of 11 under *Share of Land Revenue Charges* which, as explained above, is of a fluctuating nature. The excess of 1 under *Munsiffs' Courts* was not the result of any excess over grant but to the deduction on account of the Kolar Gold Fields Munsiff's Court charges transferred to the head Charges against Mining Revenue having fallen short of the budget by 1. The excess under *Chief Court* requires the sanction of Government.

16B. Law and Justice—Jails.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Jails	1,07	1,15	1,00
Jail manufactures	11	12	11
Refunds	...	...	...
Total ...	1,18	1,27	1,11

78. There was a saving of 7 and 16 respectively from the previous actuals and the budget, which occurred under establishment and dietary charges of Jails, owing to a decrease in the average number of prisoners confined.

17. Police.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Superintendence	44	39	61
Town Police	74	76	74
District Police	7,76	7,66	7,66
Kolar Gold Fields Police	...	...	...
Special Police—Detective Police, Kolar Gold Fields ...	12	13	12
Railway Police	11	10	11
Refunds	...	...	...
	9,17	9,04	9,24
Share of Land Revenue Charges	27	26	27
Rounding	...	1	...
Total	9,44	9,31	9,51

79. Actuals as compared with previous year were (17) higher under *Superintendence* and (10) less under *District Police*. The excess was due to the adjustment during 1911-12 of the State's share of the English furlough allowances for two years of Mr. Carr, a former Inspector-General of Police. The decrease under *District Police* was the combined result of some excess in the pay of the executive rural Police and a large decrease in their travelling allowance charges.

80. The budget was exceeded on the whole by 20, which was chiefly under *Superintendence* due to the adjustment of furlough allowances referred to above. Under the other heads, the actuals were close to the estimate. There was also an excess of 1 under *Railway Police* due apparently to men on higher salaries than the scale provided for in the budget having been told off for work in the Railway Police sections. This increase and that under *Superintendence* require the sanction of Government.

18. Education.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Direction	36	38	18
Inspection	86	76	91
Government Colleges, General	1,98	2,57	2,29
Government Schools, General	3,70	4,02	3,71
Government Schools, Special	33	44	38
Book Department	32	34	26
Oriental Library and Search for Sanskrit Manuscripts	17	16	15
Grants-in-aid	2,15	2,44	2,18
Scholarships	48	48	47
Miscellaneous	18	20	19
Refunds	...	...	...
Total ...	10,53	11,79	10,72

81. The expenditure for the year was 19 more than in 1910-11. The difference was the result of a large increase of 31 under *Government Colleges General*, partly counterbalanced by decreases under certain heads, principally under *Direction*, due to the Inspector-General of Education's place having remained vacant during the greater part of the year. The increase was in the main caused by the special expenditure on furniture and books for the Maharaja's College and an additional lecturer in English being appointed in that institution and also by a special outlay for improvement in connection with the library and the laboratories of the Central College.

82. The budget estimate was exceeded under the head *Inspection*, though, on the whole there was a lapse of 1,07 from the total grant. The grant for travelling allowances in the Education Department which used to be classified under the head Miscellaneous was, for the first time in 1911-12, provided for under the respective minor heads, and in distributing the provision the requirements of the Inspectorate were not correctly estimated. The result was that there was an excess of 15 over the budget under travelling allowance alone. This excess has not been sanctioned by Government.

83. The lapses under the other heads are due to reasons explained below:—

Direction (20).—The appointment of the Inspector-General was vacant for over 10 months.

Government Colleges (28).—A portion of the special grant for furniture and apparatus in Government Colleges was surrendered and there was some saving in contingencies.

Government Schools General (31).—The funds provided for the equipment of laboratories in Government High Schools to meet the requirements of science teaching for the Matriculation Examination under the new University Regulations were not utilized to the full extent. Large savings also occurred in the grants for establishment and travelling allowance.

Government Schools, Special (6).—The grant for opening an English training class in the Normal School at Mysore was not utilized; and so also a portion of the grant for kindergarten instruction.

Book Department (8).—Surrendered by the Inspector-General.

Grants-in-aid (26).—The special grants-in-aid sanctioned for the year, of which the largest item (19) was the building grant for Janopakari Doddanna Chetty's Industrial School, were not drawn fully during the year.

19. Muzrai or Religious and Charitable Institutions.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Superintendence	12	13	11
Endowments to Chattrams	3,22	3,22	3,22
Stipends and Grants-in-aid	4	5	4
Supplies and Services	13	10	4
Ayurvedic College, Mysore	4	4	4
Total ...	3,55	3,54	3,45

84. The actuals of the year fell short of the accounts for 1910-11 by 10 and of the budget by 9, and the difference in both the cases was under *Supplies and Services*. This was due to the write-back to Palace of the expenditure paid out of the State treasury in connection with His Highness the Yuvaraja's marriage in 1910-11.

20. Medical.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Medical Establishment	2,49	2,66	2,42
Hospitals and Dispensaries	2,08	2,33	2,13
Durbar Physician	14	9	8
Medical Stores	95	85	80
Lunatic Asylum	24	26	25
Sanitation and Vaccination	1,13	1,18	90
Grants for Medical purposes	...	...	...
Chemical Examiner and Bacteriologist	11	22	19
Medical Scholarships	6	7	6
Refunds	1	...	1
Lump addition by F. D.	...	23	...
Total ...	7,21	7,89	6,84

85. There was a saving in expenditure both as compared with the previous accounts (37) and the budget (1,05). The savings as compared with the previous year's expenditure were chiefly under *Medical Establishment* (7) *Durbar Physician* (6) *Medical Stores* (15) and *Sanitation and Vaccination* (23). The fact that the appointment of the Senior Surgeon during the year was held by a local officer on smaller emoluments explains the variation in the first item; and the reversion to the general line of the Civil Surgeon attached to the Palace accounts for the decrease under *Durbar Physician*. Heavy arrear payments on account of Europe medicines were made in 1910-11 and the absence of such large payments in 1911-12 caused the variation under *Medical Stores*. The decrease under *Sanitation and Vaccination* occurred on account of the appointment of Deputy Sanitary Commissioner being vacant in 1911-12 and on account of plague charges being less.

86. Considerable lapses in the budget grants under all the principal minor heads occurred, and the aggregate of these lapses amounted to 1,05. The change of incumbents of the post of Senior Surgeon mentioned above and the fact that the sanctioned number of sub-assistant surgeons for whom provision was included in the budget were not employed in 1911-12, are the principal reasons for the savings under *Medical Establishment*. The saving under *Hospitals and Dispensaries* was mainly owing to the actual expenditure on account of Local Fund dispensaries having been considerably less than anticipated. There were also small savings under *Medical Stores* (5) and *Chemical Examiner and Bacteriologist* (3). But the largest amount of savings appeared under *Sanitation and Vaccination* and this was due to the appointment of the Deputy Sanitary Commissioner being vacant and to some lapses in the grants for supplies and services and for the Public Health Laboratory and in the allotment for plague charges.

21. Scientific and other Minor Departments.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Geological Department	29	20	19
Inspector of Mines and Explosives		8	7
Meteorological Department	12	12	12
Archæological Department	13	14	13
Museum	4	4	4
Donations to Scientific Societies	1	1	1
Experimental cultivation	58	75	78
Public Exhibitions and Fairs	6	6	9
Veterinary and Stallion Charges	40	48	44
Botanical and other public gardens	47	55	54
Census	58	70	71
Ethnographical Survey	3	3	2
Local and Civil Service Examinations	4	5	5
Registrar of Co-operative Societies	17	18	20
Economic Conference...	...	100	...
Refunds	...	...	...
Total ...	2,92	4,39	3,39

87. The expenditure in 1911-12 exceeded the previous actuals by 47, the excess being under *Experimental Cultivation* (20) *Botanical and other Public Gardens* (7) and *Census* (13). There were also other small increases under *Public Exhibitions and Fairs*, *Veterinary and Stallion Charges* and *Registrar of Co-operative Societies*. The excess of 20 under *Experimental Cultivation* was due to the extension of the Hebbal Farm and to an advance of 6 months' pay drawn by Dr. Coleman when going on privilege leave and deputation out of India. The small excesses under *Public Exhibitions and Fairs*, *Veterinary and Stallion Charges*, *Local and Civil Service Examinations* and *Registrar of Co-operative Societies*, are due to some developments in the working of those departments. The increase of 7 under *Botanical and other gardens* was in consequence of the transfer from 1911-12 of the charges relating to the Gordon Park, Mysore, Daria Dowlat Bagh and Experimental Gardens, Nandi Hills, from the head General Administration to this head. The increase of 13 under *Census* was due to the fact that it was in 1911-12 that the work of the Census Department was in full swing and consequently the department was fully equipped in all its branches in that year. Against these increases there was a small decrease of 3 in the *Geological Department* and of 1 in the *Ethnographical Survey* Department.

88. The expenditure of the year fell short, however, of the budget by 1,00. There were some excesses over the budget under some heads amounting in the aggregate to 9, and these excesses were exactly counterbalanced by savings aggregating 9 under other heads. The lapse of 1,00 the entire grant for the Economic Conference is explained by the treatment in the accounts of charges relating to the Economic Conference. Against the grant of 1,00 made in the budget for the work of the Conference and included under this head, the actual expenditure was 42, and this amount was recorded in the accounts under the head General Administration.

89. The Budget grants were exceeded in the following items:—

Experimental Cultivation (3).—The excess was under Mycologist and Entomologist chiefly in the salary of that officer owing to the advance taken by Dr. Coleman prior to his departure on privilege leave and deputation. There was also an excess of 1 over the grant for Experimental Farms. This excess has yet to be sanctioned by Government.

Public Exhibitions and Fairs (3).—The excess was on account of the bonus for services rendered in connection with the exhibition by the Industrial School staff which was not provided for in the budget and to the lighting charges having amounted to Rs. 3,483 against a grant of only Rs. 250. To meet these excesses additional grants aggregating Rs. 6,074 were sanctioned from surrenders in G. O. Nos. 5618—G. F. 655-11-1 and F. L. 5599—G. F. 484-11-48 dated 29th June 1912.

Census (1).—Under this head the excess was due to the Abstraction Office expenditure for which only a provision of Rs. 30,001 was made under Piecework

Establishment having been much larger (Rs. 48,553). The excess was covered by additional grant, but there were large savings both in this additional grant and in the original grant for superintendence.

Registrar of Co-operative Societies (2).—The excess was due to the grant for travelling allowances having exceeded the sanctioned limits. The excess was ordered in G. O. Nos. F. L. 4115-6—G. F. 428-11-2 and F. L. 5628—G. F. 484-11-1, dated 29th March and 29th June 1912 respectively to be met out of additional grants aggregating Rs. 4,690 sanctioned from surrenders.

23. Allowances and Assignments under Treaties and Engagements.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Subsidy to the British Government ...	35,00	...	...
Political Pensions	69	72	72
Miscellaneous	12	13	13
Total ...	35,81	85	85

90. Under the new system of classification adopted from 1911-12, the Subsidy to the British Government is shewn as a separate major head under the group Army and Defence. This accounts for the large difference between the actuals of 1910-11 and of 1911-12.

24. Superannuation Allowances and Pensions.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	7,01	7,26	7,24
Compassionate Allowances ...	4	3	6
Gratuities	7	9	5
Total ...	7,12	7,38	7,35

91. The expenditure has increased considerably over the previous year's actuals, and the excess was under *Superannuation and Retired Allowances.* This excess was due to new pensions and retired allowances granted since the previous year, but the increase was to a great extent counterbalanced by the lapse of some of the pensions paid in the previous year. The fluctuations under the other heads are small and call for no remarks.

92. As compared with the budget, there was an excess of 3 under *Compassionate allowances*, which was on account of the pension sanctioned to Mrs. Weir for four years from October 1911 at £50 per quarter after the demise of Mr. J. Weir, the late Inspector-General of Education, and this excess requires the sanction of Government. The actuals under the other heads were within the sanctioned grants.

25. Stationery and Printing.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Stationery Depot	96	97	99
Printing and Gazette Office ...	1,23	99	1,18
Branch Press at Mysore ...	4	4	4
Printing at private presses ...	...	...	...
Refunds	...	...	...
Total ...	2,23	2,00	2,21

93. The accounts for 1910-11 and 1911-12 are about the same level, the difference of 2 being due to an excess of 3 under *Stationery Depot* chiefly on account of larger outlay on printing

paper and stationery for public departments and a fall of 5 under *Printing and Gazette Office* owing to the charges on account of purchase of materials and types being less in 1911-12.

94. The budget grant of 2,00 was exceeded on the whole by 21, and the excess was both under *Stationery Depot* (2) and *Printing and Gazette Office* (19). The excess under *Stationery Depot* was the result of expenditure being allowed in excess of the sanctioned grants for cost of printing paper and stationery for public departments and charges for packing and carriage of stationery. The large excess of 19 under *Printing and Gazette Office* was the result of allowing the budget grants under almost all the heads being exceeded, the most noticeable deviations being under piecework establishment and purchase of materials and types. Under piecework establishment the expenditure was 38 against the grant of 29, and under purchase of materials and types 27 against the grant of 18. Reappropriation of grants from the allotments for the Census Department amounting to 4 and of 15 from surrenders were sanctioned by Government to meet the excess under *Printing and Gazette Office.* The increase of 2 under *Stationery Depot* requires the sanction of Government.

26. Miscellaneous.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Travellers' bungalows, 1st and 2nd classes ...	25	28	26
Miscellaneous (General)	86	7,53	67
Loss by exchange	...	...	...
Reception of important personages ...	46	...	...
Contributions	2,75	2,70	2,48
Charities, donations, etc.	15	20	13
Special and unforeseen charges	...	...	3
Irrigation Wells Establishment	3	3	3
Miscellaneous charges for treatment of patients at the Pasteur Institute	1	...	...
The Coronation Durbar at Delhi of King-Emperor George V, 1911	20	...	3,30
Refunds	2	...	...
Total ...	4,73	10,74	6,90

95. The excess over the previous actuals (2,17) was the result of the charges on account of the Coronation Durbar at Delhi of His Majesty the King-Emperor in December 1911 which amounted, on the Civil side, to 3,30 as against only 20 in 1910-11. The increase under this item was to a certain extent minimised by decreases under—

(i) *Miscellaneous (General)* (19) due to a comparatively smaller amount of irrecoverable loans written off during 1911-12,

(ii) *Reception of important personages* (46) which is only nominal as the expenditure under this head was transferred to Guest Charges under 15. General Administration which was considered to be its proper place, and

(iii) *Contributions* (27) the amount drawn on account of the Mysore City Improvement Fund being less to this extent.

96. There was a lapse of 3,84 from the budget grant which was chiefly contributed by a lapse of 3,70 in the grant for the Delhi Durbar during the year. This was due to a greater part of the charges not having been adjusted before the close of the financial year. The grant of 7 lakhs for the Delhi Durbar which appeared in the budget under *Miscellaneous (General)* included the grant for the Military Department also, but the actual charges relating to the Military Department have been recorded under the head Army, and the civil portion of the charges under a separate minor head subordinate to this major head. This fact also accounts partly for the difference between the budget and the actuals in respect of this major head and under the minor head *Miscellaneous (General).*

97. The other fluctuations in the details of minor heads are small except under *Contributions.* Some savings in establishment and the grant for furniture and crockery account for the lapse of 2 under *Travellers' bungalows.* Leaving out of consideration the grant for the Durbar, the actuals under *Miscellaneous (General)* amounted to 67 against the grant of 53. The net excess of 14 was the combined result of a lapse of 19 in the grant for compensation for acquiring the Woddarpalya site for the Mysore Local Service Lancers, and of excess

under irrecoverable temporary loans written off for which there was only a nominal provision of 1. The net excess under *Miscellaneous* (*General*) was also contributed to by the excess under other items on account of the expenditure incurred in constructing frontages in the Pleasure Palace and Sayaji Rao roads in the Mysore City. This amount was for some time held under objection book advances, but was charged off finally during the year under review. This, however, was not anticipated in the budget. The lapse of 22 under *Contributions* was in the grant to the Mysore City Improvement Fund as a portion of the allotment in the Fund budget for constructing works could not be spent during the year owing to a comprehensive programme of works for a complete system of underground sewage and outfall works for the Mysore City having been sanctioned by the Government in the latter part of the year. The saving under *Charities and Donations* was in the grant of 20 for bust and additional statue of His Highness the late Maharaja Sri Chamarajendra Wadyar Bahadur.

98. The charge of 3 under *Special and unforeseen charges* was on account of the pay and allowances of an officer on special duty in connection with the demarcation of boundary between Mysore and South Canara and was not budgetted. This excess requires Government sanction.

27. Army.

Minor Heads	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Headquarters	57	58	50
Imperial Service Regiment ...	3,75	3,88	3,57
Local Service Regiment ...	1,92	1,82	1,76
Government Stud Farm, Kunigal ...	40	54	54
Hessarghatta and Nadamavinapura Farms	15	25	10
Barr or Native Infantry ...	2,25	2,47	2,31
Miscellaneous Charges ...	21	18	19
Imperial Service Transport Corps . .	2,12	2,66	2,07
Military Stores	7	9	9
Superannuation and Retired Allowances	88	90	87
Palace Military	1,00	1,00	1,00
Delhi Durbar Charges	...	...	1,04
Lump addition by F. D.	...	1	...
Total ...	13,32	14,38	14,04

99. As compared with previous year's actuals there was an increase of 72 in the expenditure in 1911-12. This increase was the result of fluctuations under the several minor heads but was in the main the result of the charges relating to the Delhi Durbar which did not exist in 1910-11. These charges amounted to 1,04 but this excess was to a certain extent diminished by the fluctuations in the other heads.

100. Except under *Government Stud Farm, Kunigal, Barr or Native Infantry and Military Stores* which show excesses of 14, 6 and 2 respectively, all the other items fell short of the previous year's actuals. The increase of 14 under *Government Stud Farm, Kunigal*, was due to the appointment of an Assistant Veterinarian at the Farm and to larger outlay on the Farm; that of 6 under *Barr or Native Infantry* to purchase of some new tents and to the charges on account of marching order equipment; and that of 2 under *Military Stores* to larger outlay in purchase and repair of arms, accoutrements and tents. The decreases from previous actuals were as under:—

Headquarters (7).—Owing to the vacancy caused by the retirement of the separate Assistant Secretary, Military Branch of the General and Revenue Secretariat remaining unfilled.

Imperial Service Regiment (18).—Due to small savings in the pay of non-commissioned officers and good conduct pay and to a considerably smaller payment of compensation for dearness of gram and ragi and for veterinary medicines.

Local Service Regiment (16).—Compensation paid for dearness of gram and ragi was less in 1911-12.

Hessarghatta and Nadamavinapura Farms (5).—Due to less outlay on the farms.

Miscellaneous Charges (2).—Owing to the absence of any charge in 1911-12 on account of purchase of veterinary books.

Imperial Service Transport Corps (5).—Savings in establishment.

101. Compared with the budget there was a lapse of 34 from the sanctioned grants for the Military Department. This was the net result of some excesses over grant and savings under almost all the important minor heads. The provision made for the Assistant Secretary, Military Branch of the General and Revenue Secretariat was saved under *Headquarters* by the vacancy caused by the retirement of Mr. Donne not being filled up. Under establishment and in the grants for supplies and services, a sum of 37 was saved under *Imperial Service* and *Local Service Regiments.* The expenditure for collection of farm produce under *Hessarghatta and Nadamavinapura Farms* was considerably less. Under *Barr or Native Infantry* there were large savings in the pay of non-commissioned officers, and the entire grant of 6 for purchase of rifles lapsed, as the purchase was not effected before the close of the year.

102. The large lapse of 59 under *Imperial Service Transport Corps* was caused by small savings under establishment, and the major portion of the sanctioned grants for feed of ponies and for converting pony carts into bullock carts not having been utilized.

103. There was an excess of 1 over grant under *Miscellaneous Charges* due to the items classified as "Other Charges," having exceeded budget anticipations. This excess has not been sanctioned by Government. The Military charges relating the Delhi Durbar amounted to 1,04 ; and though there existed no provision for it under the major head, Army, the item was duly budgetted for and a grant of 3,00, considered necessary for these charges, was included in the lump sum grant under the head 26. Miscellaneous.

27A.—Subsidy to British Government.

Minor Head	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Subsidy to British Government ...	...	... 35,00	... 35,00

104. This item of expenditure was separated in 1911-12 from the head 23. Allowances and Assignments under Treaties and Engagements in which it was previously included and brought under the group head Army and Defence as a distinct major head. This fact accounts for the difference between the actuals of the year and the year previous.

27B.—Military Works.

Minor Head	Accounts 1910-11	Budget 1911-12	Actuals 1911-12
	Rs.	Rs.	Rs.
Military Works ...	...	... 55	... 45

105. As it was thought necessary to bring together all charges relating to the Military service under the group head Army and Defence, this item was separated from the charges relating to the Public Works Department. The expenditure under this head in 1910-11 amounted to 30 and was classified in the accounts as Public Works expenditure.

106. Compared with previous actuals, there was an increase of 15 in 1911-12 due to a greater number of works undertaken during the year, but as compared with the budget, the actuals were less by 10. This lapse occurred chiefly in the grant for reconstruction of the old Silledar Lines at Bangalore and for improvements to the Military Cottage at Kunigal. A portion of the amount placed at the disposal of the Chief Commandant, Mysore State Troops, for repairs to Military buildings was not also utilized.

28.—Famine Relief.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
I. Salaries and Establishment ...	...	...	...
II. Relief works in charge of Civil Officers	...	...	...
III. Relief works in charge of P. W. Officers	...	...	...
IV. Relief to people employed otherwise than on relief works	—2	...	—2
V. Gratuitous Relief ...	—1	...	...
VI. Miscellaneous Relief ...	...	...	—2
Total ...	—3	...	—4

107. Under the rules of classification, advances given to people in years of distress for relief are charged off finally in the accounts of the year, and are adjusted, when recovered, by deduction of expenditure already recorded in previous year's accounts. The actuals of each year vary according to the progress and adjustment of such recoveries.

29.—Reduction or Avoidance of Debt.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
Famine Reserve ...	2,00	2,00	2,00
4% Loan Sinking Fund ...	1,33	1,33	1,33
Total ...	3,33	3,33	3,33

108. No remarks.

30. State Railways—Interest on Debt.

Minor Head	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
Interest on Debt— Guaranteed Interest paid to the Madras and Southern Mahratta Railway Company	7,17	7,20	7,16

109. No remarks, variation being very small.

30A. Miscellaneous Railway Expenditure.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
Saloon carriages ...	...	2	23
Direction and Accounts ...	...	7	10
Surveys	...	...	6
Total ...	...	9	39

110. These charges were previously included in the accounts under the head 34. Construction of Railways and were separated from 1911-12 under a distinct major head in the revenue account to which they properly appertain.

111. There was an excess of 30 over the budget grant, and the excess was under all the minor heads. The outlay incurred on the construction of two dining saloons caused the excess under *Saloon carriages*. An additional grant of 41 was sanctioned in

Government Order No. Fl. 4455-7—G. F. 535-11-2 dated 19th April 1912 for two dining saloons for the use of His Highness the Maharaja, one on the metre gauge, and the other on the standard gauge. But out of this grant only 21 was utilized, and the balance lapsed owing to the 2nd instalment of 20 on account of the cars not having been claimed before the close of the year but only in September 1912. The increase under *Direction and Accounts* was due to the addition of an assistant engineer, a clerk and a typist to the establishment of the Railway Secretariat. The budget did not anticipate any new surveys being undertaken during the year, but the surveys of the Bowringpet-Kolar and Chikjajur-Chitaldrug lines ordered by Government were undertaken during the year and cost a little over Rs. 6,000. But under the Government Order sanctioning these surveys, the cost is to be transferred to the District Boards to which these lines appertain after construction works commence.

J. & K.—Public Works.

Major Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
Irrigation—			
31. Major works	2,96	6,06	10,42
32. Minor works	1,40	2,07	1,89
Other Public Works—			
33A. Civil Works	20,55	21,32	21,62
33B. Military Works	30	...	...
Total	25,21	29,45	33,93

112. The accounts for 1911-12 exceeded those of the previous year by 8,72. The excess was chiefly under 31. Irrigation Major and was in consequence of the operations in respect of the Cauvery Reservoir project at Kannambadi, the outlay on which amounted in 1911-12 to 7,02. The increase under Irrigation Minor Works was both under original works and repairs and was mainly due to some outlay on some breached anikats in the Mysore Division and to works on a larger scale having been undertaken in connection with the minor tanks restoration scheme. The increase of 1,07 under Civil Works was the result of more works executed during the year.

113. The budget was exceeded under the heads Irrigarion Major and Civil Works by 4,36 and 30 respectively, but there was a lapse of 18 under Irrigation Minor. The lapse under Irrigation Minor is attributable to late sanctions to estimates, non-payment of land compensation by the Revenue Department and to savings effected on completed works.

114. The excess over grant under Irrigation Major was covered by an additional grant of 10,00 sanctioned in Government Order No. F. 1994-6—G. F. 184-11-5 dated, 8th November 1911, towards the construction of the Cauvery Reservoir works at Kannambadi. A portion of this grant was, however, reappropriated at the close of the year to Irrigation Minor and Civil Works, and the excess of 30 under the latter head is within the additional grant made available for this class of works by reappropriation.

34.—Construction of Railways.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
Mysore-Harihar ...	4,29		
Mysore-Nanjangud ...	—2		
Bangalore-Hindupur ...	...	3,97	1,49
Birur-Shimoga ...	3		
Kolar Gold Fields ...	...		
State Saloon Carriages ...	2		
Direction and Accounts ...	9		
Reserve Grant ...	...		
Kolar Gold Fields ...	...	...	...
Dodbele Railway Survey ...	...		
Survey of a line between Mysore and Hassan ...	3		
Total ...	4,44	3,97	1,49

115. The charges relating to State Saloons, Direction and Accounts, and Surveys were removed from this head from 1911-12, and formed into a distinct major head 30. Miscellaneous Railway Expenditure under the Railway Revenue Account.

116. The decrease in expenditure as compared with that in 1910-11 is in a measure due to this cause, but chiefly to the credit of about 2,67 on account of the decrease in the Government's share of general stores balance of the Mysore-Harihar line at the end of June 1912.

117. The budget estimate of the year provided for a grant of 3,97 on account of Railway Capital Expenditure. The actual expenditure on works amounted to 4,16 which was, however, reduced in the final accounts of the year to 1,49 on account of the credit relating to stores mentioned in the foregoing paragraph.

L. Cauvery Power Scheme.

Minor Heads	Accounts 1910-11 Rs.	Budget 1911-12 Rs.	Actuals 1911-12 Rs.
35. Revenue Account—			
Working Expenses	3,45	4,24	3,45
Depreciation	2,84	2,88	2,86
Total	6,29	7,12	6,31
36. Capital Account—			
Sivasamudram-Kolar Section	−1	19	−3
Bangalore City Section	12	10	15
Bangalore Civil and Military Station Section	11	8	13
Mysore City Section	11	19	25
Total	6,62	7,68	6,81

Revenue Account.

118. The actuals under the Revenue Account were close to the actuals of the previous year, but fell short of the budget by 81. The decrease as compared with the budget was due to savings in the grants for working expenses. The causes of this decrease were (1) the post of the Chief Operator of Sivasamudram remained vacant for some months, and (2) the "Direction and Accounts" and leave and pension charges were not adjusted in the accounts during the year.

Capital Account.

119. The account of 1911-12 exceeded the previous year's account by 17, and the excess was in all the sections except the Sivasamudram-Kolar Section. The chief causes which led to this result were the construction of a combined office and stores at Mysore, the equipment of the transmission lines to Bangalore and Mysore with modern cell aluminium lightning arresters and the installation of two 150 Kilo Watt motor generator sets in A and B Stations of Bangalore in place of the 75 Kilo Watt sets transferred to Mysore.

120. There were excesses over grant in the Bangalore City and Civil and Military Station, and Mysore City sections. Such excess amounted to 16 and has not been sanctioned by Government. The reasons for the excess are the same as those noticed in explaining the variation from previous actuals.

Debt Heads.

Section M.—ADJUSTMENTS.

121. The actuals did not much vary from the estimate, and were only 53 in excess. The excess was due to the increase in the revenues on which local cess is levied.

122. The total amount adjusted on account of cess aggregated to 9,83, and the allotment to the several funds was as under:—

Local funds general	1,71
District funds	5,53
Village school fund	2,59

Section O.—PERMANENT DEBT.

123. No remarks.

SECTION P.—UNFUNDED DEBT.

124. The budget estimate was for a net credit of only 3,20, but the actuals resulted in a higher figure, *viz.*, 7,95. The improvement was chiefly under savings bank transactions which form the bulk of the transactions under this head. Savings bank deposits brought in about 4,60 more than what was anticipated in the budget.

SECTION Q.—DEPOSITS AND ADVANCES.

125. The various transactions under this head resulted in a net debit of 17,46 as against 26,55 estimated in the budget. The decrease in the net outgoings was partly due to an increase in the net receipts from Local funds general, District and Municipal funds. The receipts and expenditure are taken for the estimate in accordance with the individual budgets sanctioned by Government, but the actual transactions relating to those funds show considerable variations from the budget. The net credit of 6 lakhs anticipated in the budget from Palace deposits on account of the overdraft in 1910-11 actually amounted to only 2,60, and there were small excesses in net debits over the estimate under Civil Deposits, Account Current with the Accountant-General, Madras, and other minor variations. The credit of 3,53 under Surplus Investment Account on account of securities transferred to the personal estate and trust account, which was not foreseen at the budget time also contributes to the fluctuation.

SECTION R.—LOANS AND ADVANCES.

126. Against a net credit of 66 anticipated in the budget under this head, the actuals resulted in a net credit of 1,99. The recoveries on account of loans to agricultural banks was estimated at the standard at which they were realisable according to the loan registers, but some of the outstanding loans were ordered in the course of the year to be written off the accounts. The amount of such writes-off has been credited in the accounts to the loan and debited to the service head 26. Miscellaneous. Combined with this there were also small increases over the estimate in the other items under this head.

SECTION T.—REMITTANCES.

127. The net result of the numerous transactions under this head was a debit of 76. The excess of outgoings over the receipts was chiefly under miscellaneous remittances.

SECTION U.—HIS MAJESTY'S TREASURY.

128. No remarks.

SECTION V.—CASH BALANCES.

129. The net transactions of the year were better than anticipated in the budget by 36,69. The variations which brought about this result are summarised below :—

	Better.	Worse.
Revenue Surplus	22,18	...
Increase in Savings Bank deposits and receipts to State Life Insurance Fund	4,71	...
Increase on account of share capital of Chikballapur Light Railway ...	93	...
Decrease in the outgoings on account of Surplus Investment Account ...	3,68	...
Decrease under Palace Deposits.	...	3,40
Increase under Advances...	1,10	...
Net increase of outgoing under Account Current with the Accountant-General, Madras	...	94
Increase under Loans and Advances	1,33	...
Increase in the outgoings under Remittances	...	76
Increase under His Majesty's Treasury	10	...
Decrease in the outgoings under Palace Personal Estate Accounts ...	1,07	...
Increase under Local fund general, District and Municipal funds ...	4,29	...
Minor variations resulting in a net increase	2,40	...
Total ...	41,79	5,10
Net better ...	36,69	...

BANGALORE,
7th June 1913.

J. S. CHAKRAVARTI,
Comptroller.

General Statement of Accounts and Estimates.

REVENUE AND RECEIPTS	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Principal Heads of Revenue	1,82,57,326	1,74,29,000	1,85,13,365
Mining Revenue	18,13,858	17,56,000	19,18,898
Interest	7,98,814	8,35,000	5,61,338
Receipts by Civil Departments	4,02,776	4,21,000	4,31,354
Miscellaneous	2,28,066	1,37,000	2,03,100
Military Receipts	70,114	65,000	80,490
State Railways, Revenue Account	10,58,807	10,51,000	13,42,500
Public Works	4,44,375	3,36,000	3,73,157
Cauvery Power Scheme	15,99,179	15,50,000	16,65,692
Total Revenue ...	2,46,73,315	2,35,80,000	2,50,89,894
Deficit	.....	3,29,000	.....
Total ...	2,46,73,315	2,39,09,000	2,50,89,894
Surplus	24,02,557	.....	18,88,612
Debts, Deposits and Advances (Net) ...	.....	.....	.....
Adjustments	.....	.....	89
Permanent Debt	.. ...	.....	.....
Unfunded Debt	1,23,844	3,20,000	7,94,547
Deposits and Advances	.....	.....	.....
Advances and Loans	3,70,046	66,000	1,99,155
Remittances	3,31,648	.....	.....
His Majesty's Treasury	13,698	.....	10,263
Total, Revenue and Receipts	32,41,793	3,86,000	28,92,666
Balance, 1st July 1911 ...	1,06,92,799	1,06,24,000	1,06,23,859
GRAND TOTAL ...	1,39,34,592	1,10,10,000	1,35,16,525

General Statement of Accounts and Estimates—*concld.*

DISBURSEMENTS	Accounts, 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Direct Demands on the Revenue	33,11,327	33,36,000	33,90,207
Charges against Mining Revenue	2,14,920	2,16,000	2,07,929
Interest	3,86,399	4,06,000	3,74,637
Palace	23,40,000	23,40,000	23,22,000
Salaries and Expenses of Civil Departments ...	50,21,783	53,49,000	49,18,466
Miscellaneous Civil Charges	49,89,327	20,97,000	17,31,032
Army and Defence	13,31,614	49,93,000	49,48,796
Famine Relief and Insurance	3,30,438	3,33,000	3,29,462
State Railways—Revenue Account ...	7,17,280	7,29,000	7,55,397
Public Works Department	29,65,305	33,42,000	35,41,330
Cauvery Power Scheme	6,62,365	7,68,000	6,82,026
Total Expenditure charged to Revenue ...	2,22,70,758	2,39,09,000	2,32,01,282
Surplus ...	24,02,557	.....	18,88,612
TOTAL ...	2,46,73,315	2,39,09,000	2,50,89,894
Deficit	.....	3,29,000	.....
Debts, Deposits and Advances (Net) ...	.....	.....	.....
Adjustments	24	.....	.....
Permanent Debt	1,000	.....	.....
Unfunded Debt	.....	.....	.....
Deposits and Advances	33,09,709	26,55,000	17,45,710
Advances and Loans	.....	.....	.....
Remittances	.....	.....	76,249
His Majesty's Treasury	.....	.....	.....
Total Disbursements	33,10,733	29,84,000	18,21,959
Balance, 30th June 1912 ...	1,06,23,859	80,26,000	1,16,94,566
GRAND TOTAL ...	1,39,34,592	1,10,10,000	1,35,16,525

ABSTRACT A.—Details of Revenue.

HEADS OF REVENUE	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—			
I. Land Revenue	1,06,78,688	1,02,00,000	1,06,48,215
II. Forest	20,95,466	18,31,000	22,05,927
III. Excise	41,99,249	41,50,000	42,81,378
IV. Assessed Taxes	2,86,455	2,88,000	2,77,647
V. Sayer Customs	...	...	...
VI. Salt	9,236	...	...
VII. Stamps	8,25,652	8,10,000	9,15,428
VIII. Registration	1,62,580	1,50,000	1,84,770
Total ...	1,82,57,326	1,74,29,000	1,85,13,365
AA.—Mining Revenue—			
IX. Mining Royalty and Leases ...	18,13,858	17,56,000	19,18,898
B.—Interest—			
X. Interest	1,50,909	2,18,000	1,20,263
XI. Profit or Loss	6,47,905	6,17,000	4,41,075
Total ...	7,98,814	8,35,000	5,61,338
D.—Receipts by Civil Departments—			
XIIA. Law and Justice—Courts of Law...	44,112	44,000	46,813
XIIB. Law and Justice—Jails ...	24,694	24,000	20,687
XIII. Police	24,837	23,000	21,308
XIV. Education	1,32,610	1,33,000	1,46,614
XV. Medical	1,17,284	1,27,000	1,09,646
XVI. Scientific and other Minor Departments	59,238	70,000	86,286
Total ...	4,02,775	4,21,000	4,31,354
E.—Miscellaneous—			
XVII. Receipts in aid of Superannuation Pensions	2,725	3,000	5,859
XVIII. Stationery and Printing ...	17,235	8,000	10,030
XIX. Miscellaneous	2,08,107	1,26,000	1,87,211
Total ...	2,28,067	1,37,000	2,03,100
EE.—XX. Military Receipts	70,114	65,000	80,490
Carried over ...	2,15,70,954	2,06,43,000	2,17,08,545

ABSTRACT B.—Details of Expenditure.

HEADS OF EXPENDITURE	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
A.—Direct Demands on the Revenue—	Rs.	Rs.	Rs.
1. Refunds and Drawbacks	2,11,321	2,17,000	3,21,730
Charges in respect of Collection, viz.—			
2. Land Revenue	19,48,980	19,63,000	19,02,717
3. Forest	6,92,975	6,83,000	7,13,922
4. Excise	3,36,803	3,43,000	3,35,201
6. Sayer Customs	...	...	...
8. Stamps	38,293	45,000	32,671
9. Registration	82,955	85,000	83,966
Total ...	33,11,327	33,36,000	33,90,207
AA.—10. Charges against Mining Revenue	2,14,920	2,16,000	2,07,929
B.—Interest—			
11. Interest on Ordinary Debt	71,494	85,000	66,274
12. Interest on other Obligations ...	3,08,377	3,16,000	3,05,590
13. Profit or Loss	6,528	5,000	2,773
Total ...	3,86,399	4,06,000	3,74,637
C.—14. Palace	23,40,000	23,40,000	23,22,000
D.—Salaries and Expenses of Civil Departments—			
15. General Administration	7,86,102	7,56,000	6,44,104
16A. Law and Justice—Courts of Law ...	7,53,083	7,74,000	7,71,686
16B. Law and Justice—Jails	1,17,738	1,27,000	1,11,621
17. Police	9,44,326	9,31,000	9,50,904
18. Education	10,53,098	11,79,000	10,72,270
19. Muzrai or Religious and Charitable Institutions.	3,55,007	3,54,000	3,44,792
20. Medical	7,20,515	7,89,000	6,84,097
21. Scientific and other Minor Departments...	2,91,914	4,39,000	3,38,992
Total ...	50,21,783	53,49,000	49,18,466
Carried over ...	1,12,74,429	1,16,47,000	1,12,13,239

ABSTRACT A.—Details of Revenue—*concld.*

HEADS OF REVENUE	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Brought forward ...	2,15,70,954	2,06,43,000	2,17,08,545
H.—Railways—			
XXI. State Railways Revenue Account ...	10,58,807	10,51,000	13,42,500
K.—XXII. Public Works	4,44,375	3,36,000	3,73,157
L.—XXIII. Cauvery Power Scheme ...	15,99,179	15,50,000	16,65,692
TOTAL REVENUE AND RECEIPTS ...	2,46,73,315	2,35,80,000	2,50,89,894
Deficit ...	.....	3,29,000	.....
GRAND TOTAL ...	2,46,73,315	2,39,09,000	2,50,89,894

ABSTRACT B.—Details of Expenditure—*concld.*

HEADS OF EXPENDITURE	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
	Rs.	Rs.	Rs.
Brought forward ...	1,12,74,429	1,16,47,000	1,12,13,239
E.—Miscellaneous Civil Charges—			
22. Civil Furlough Allowances ...	.....	.....	.....
23. Allowances and Assignments under Treaties and Engagements.	35,81,321	85,000	85,106
24. Superannuation Allowances and Pensions	7,11,382	7,38,000	7,34,802
25. Stationery and Printing ...	2,23,344	2,00,000	2,20,986
26. Miscellaneous ...	4,73,280	10,74,000	6,90,138
Total ...	49,89,327	20,97,000	17,31,032
EE.—Army and Defence—			
27. Army	13,31,614	14,38,000	14,04,287
27A. Subsidy to British Government ...	.....	35,00,000	35,00,000
27B. Military Works ...	.....	55,000	44,509
Total ...	13,31,614	49,93,000	49,48,796
F.—Famine Relief and Insurance—			
28. Famine Relief	*—2,895*	.....	—3,871
29. Reduction or Avoidance of Debt ...	3,33,333	3,33,000	3,33,333
Total ...	3,30,438	3,33,000	3,29,462
H.—Railways Revenue Account—			
30. State Railways—Interest on Debt ...	7,17,280	7,20,000	7,16,261
Miscellaneous Railway Expenditure ...	...	9,000	39,136
Total ...	7,17,280	7,29,000	7,55,397
J.—Irrigation—			
31. Major Works	2,96,458	6,06,000	10,41,680
32. Minor Works	1,40,402	2,07,000	1,88,560
Total ...	4,36,860	8,13,000	12,30,240
K.—Public Works—			
33A. Civil Works	20,54,605	21,32,000	21,62,451
33B. Military Works	29,813	.....	.....
Total ...	20,84,418	21,32,000	21,62,451
KK.—Construction of Railways ...	4,44,027	3,97,000	1,48,639
L.—Cauvery Power Scheme—			
35. Revenue Account—			
Working Expenses	3,45,151	4,24,000	3,44,789
Depreciation	2,84,354	2,88,000	2,86,305
36. Capital Outlay—			
Sivasamudram-Kolar Section ...	*—1,344*	19,000	*—2,735*
Bangalore City Section	12,109	10,000	15,183
Bangalore Civil and Military Station Section.	10,961	8,000	13,318
Mysore City Section	11,134	19,000	25,166
Total ...	6,62,365	7,68,000	6,82,026
TOTAL EXPENDITURE ...	2,22,70,758	2,39,09,000	2,32,01,282
SURPLUS ...	24,02,557	... ...	18,88,612
GRAND TOTAL ...	2,46,73,315	2,39,09,000	2,50,89,894

ABSTRACT C.—Details of Receipts and Disbursements.

RECEIPTS	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
Revenue (from Abstract A)	2,46,73,315	2,35,80,000	2,50,89,894
SURPLUS ...	24,02,557	.....	18,88,612
M.—Adjustments—			
One Anna Cess for local purposes ...	9,68,214	9,30,000	9,83,187
NET ...	.....	.....	89
O.—Permanent Debt incurred—			
The Four Per Cent Mysore State Loan of 1906-07	.....	.....	.....
NET ...	.....	.....	.....
P.—Unfunded Debt—			
State Life Insurance Fund	3,25,109	3,40,000	3,45,387
Savings Bank Deposits	26,34,797	26,00,000	30,67,687
Endowment for Charitable, Educational and other purposes	19,500	30,000	33,100
TOTAL ...	29,79,406	29,70,000	34,46,174
NET ...	1,23,844	3,20,000	7,94,547
Q.—Deposits and Advances—			
Appropriation for Avoidance of Debt ...	2,00,000	2,00,000	2,00,000
Appropriation for Redemption of Loan ...	1,33,334	1,33,000	1,33,333
Surplus Investment Account	3,40,401	1,000	3,52,678
Palace Special Fund	68,852	70,000	61,219
Local Funds General	1,91,564	1,87,000	2,01,515
District Funds	8,45,382	8,23,000	8,74,798
Irrigation Cess Fund	2,49,880	2,50,000	2,44,898
Village School Fund	3,35,993	3,28,000	3,43,774
Municipal Funds	9,32,798	8,92,000	9,74,106
Miscellaneous Funds	13,92,799	12,00,000	13,48,985
Civil Deposits	30,50,950	27,00,000	33,75,626
Palace Deposits	23,12,405	22,00,000	25,56,573
Personal Estate Accounts	8,25,879	5,00,000	6,25,798
Share capital of the Chikballapur Light Railway	50,408	.....	92,852
Carried over ...	1,09,30,645	94,84,000	1,13,86,155
Carried over ...	2,86,20,935	2,74,80,000	2,95,19,255

ABSTRACT C.—Details of Receipts and Disbursements—*contd.*

DISBURSEMENTS	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
Expenditure (from Abstract B) ...	2,22,70,758	2,39,09,000	2,32,01,282
Deficit ...	...	3,29,000	..
M.—Adjustments—			
One Anna Cess for local purposes ...	9,68,238	9,30,000	9,83,098
NET ...	24	.....	...
O.—Permanent Debt discharged—			
Mysore Railway Debenture Loan of 1882	1,000	.....	...
NET ...	1,000	.....	...
P.—Unfunded Debt—			
State Life Insurance Fund	1,49,517	1,50,000	1,16,549
Savings Bank Deposits	27,06,045	25,00,000	25,35,078
Endowment for charitable, educational and other purposes.	...	.....	...
TOTAL ...	28,55,562	26,50,000	26,51,627
NET ...	...	.....	...
Q.—Deposits and Advances—			
Surplus Investment Account	42,61,309	34,75,000	34,58,832
Palace Special Fund	74,734	1,00,000	60,033
Local Funds General	1,84,054	2,02,000	1,94,572
District Funds	7,64,946	9,76,000	8,30,683
Irrigation Cess Fund	2,25,052	2,56,000	2,40,601
Village School Fund	3,29,188	3,76,000	3,29,270
Municipal Funds	8,83,246	10,08,000	8,88,085
Miscellaneous Funds	12,59,561	11,50,000	11,46,641
Civil Deposits	30,02,530	26,50,000	32,96,700
Palace Deposits	26,66,198	16,00,000	22,97,215
Personal Estate Accounts	8,66,020	6,00,000	6,50,047
Share Capital of the Chikballapur Light Railway.	...	.....	...
Carried over ...	1,45,16,838	1,23,93,000	1,33,92,679
Carried over ...	2,60,95,558	2,74,89,000	2,68,36,007

ABSTRACT C.—Details of Receipts and Disbursements—*contd.*

RECEIPTS	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
Brought forward ...	2,86,20,935	2,74,80.000	2,95,19,255
Brought forward ...	1,09,30,645	94,84,000	1,13,86,155
Deposit for the Kolar District Board Railway Debenture Loan	11,700	...	2,91,561
Other Deposits (P.W.D.)	53,038	1,10,000	1,00,077
C. P. S. Depreciation Fund	2,84,354	2,88,000	2,86,305
Depreciation Fund, Vanivilas Water Works, Mysore	...	...	...
Advances Repayable	14,95,315	15,00,000	20,77,909
Advances Recoverable (P.W.D.)	...	...	6,988
Permanent Advances	2,336	4,000	3,598
Account Current with the Accountant-General, Madras	38,10,388	33,00,000	37,21,475
Suspense Accounts (Civil)	10,578	20,000	10,800
Departmental Balances	53,929	60,000	63,165
Miscellaneous	61,353	35,000	56,051
Artware Advance	...	...	...
TOTAL ...	1,67,13,636	1,48,01,000	1,80,04,084
NET ...	...	...	...
R.—Loans and Advances—			
Loans to Encumbered Jahgirdars ...	64,354	10,000	26,282
Loans to Municipalities	73,979	6,000	10,408
Special Loans	2,013	3,000	6,242
Other Loans	10,578	5,000	733
Advances and Loans under Land Improvement Act	81,178	50,000	82,543
Loans to Agricultural Banks	160,763	43,000	1,08.426
Loans to Co-operative Societies	150	...	113
Land Improvement and Takavi Loans under revised rules	99,708	90,000	1,21,386
Investment in the Bangalore Woollen and Silk Mills Co., Ld. (Debenture)	...	...	...
Do do (Shares)	10,647	...	...
TOTAL ...	5,03,370	2,07,000	3,56,133
NET ...	3,70,046	66,000	1,99,155
T.—Remittances—			
Local Remittances and Adjustments ...	2,16,48,629	2,97,00,000	2,68,41,217
Local Bills	7,80,965	9,50,000	5,75,578
Other Remittance Transactions	5,65,924	8,50,000	3,45,915
Transfers between P.W. Officers ...	3,18,020	4,00,000	5,37,913
Net payments into Civil Treasuries by Public Works	*—18,53,643*	*—19,00,000*	*—26,69,236*
TOTAL ...	2,14,59,895	3,00,00,000	2,56,31,387
NET ...	3,31,648	...	...
U.—His Majesty's Treasury	40,58,562	42,00,000	33,94,984
NET ...	13,698	...	10,263
TOTAL RECEIPTS ...	7,13,56,398	7,66,88,000	7,69,05,843
OPENING BALANCE ...	1,06,92,799	106,24,000	1,06,23,859
GRAND TOTAL ...	8,20,49,197	8,73,12,000	8,75,29,702

ABSTRACT C.—Details of Receipts and Disbursements—*concld.*

DISBURSEMENTS	Accounts 1910-11	Budget 1911-12	Accounts 1911-12
Brought forward ...	2,60,95,558	2,74,89,000	2,68,36,007
Brought forward ...	1,45,16,838	1,23,93,000	1,33,92,679
Deposit for the Kolar District Board Railways Debenture Loan	.....	.....	2,90,318
Other Deposits (P.W.D.)	78,468	1,10,000	95,489
C. P. S. Depreciation Fund	.....	.....	.....
Depreciation Fund, Vanivilas Water Works, Mysore	4,538	.....	.....
Advances Repayable...	15,74,723	15,50,000	20,23,923
Advances Recoverable (P.W.D.)	.....	.....	.....
Permanent Advances	5,408	3,000	3,454
Account Current with the Accountant-General, Madras	37,34,362	33,00,000	38,14,736
Suspense Accounts (Civil)	2,882	20,000	10,735
Departmental Balances	46,850	50,000	67,833
Miscellaneous	59,276	30,000	50,627
TOTAL ...	2,00,23,345	1,74,56,000	1,97,49,794
NET ...	33,09,709	26,55,000	17,45,710
R.—Loans and Advances—			
Loans to Encumbered Jahgirdars ...	2,570	.....	1,686
Loans to Municipalities	4,955	5,000	365
Special Loans	8,585	.....	2,805
Other Loans	732	.....	92
Advances and Loans under Land Improvement Act	47,007	5,000	51,732
Loans to Agricultural Banks	21,128	5,000	3,320
Loans to Co-operative Societies	250	1,000	.....
Land Improvement and Takavi Loans under revised rules	48,097	1,25,000	96,978
Investment in the Bangalore Woollen, Cotton and Silk Mills Co., Ld. (Debentures) ...	.....	.....	.....
Do do do (Shares) ...	.....	.....	.....
TOTAL ...	1,33,324	1,41,000	1,56,978
NET ...	.....	.....	.....
T.—Remittances—			
Local Remittances and Adjustments ...	2,16,49,281	2,97,00,000	2,68,37,268
Local Bills	7,89,473	9,50,000	5,70,589
Other Remittance Transactions	4,09,901	8,50,000	5,20,101
Transfers between P.W. Officers ...	3,17,030	4,00,000	5,37,579
Net Receipts by Civil Treasuries from Public Works	*—20,37,438*	*—19,00,000*	*—27,57,901*
TOTAL ...	2,11,28,247	3,00,00,000	2,57,07,636
NET ...	.....	.....	76,249
U.—His Majesty's Treasury	40,44,864	42,00,000	33,84,721
NET ...	.....	.....	.....
TOTAL DISBURSEMENT ...	7,14,25,338	7,92,86,000	7,58,35,136
CLOSING BALANCE ...	1,06,23,859	80,26,000	1,16,94,566
GRAND TOTAL ...	8,20,49,197	8,73,12,000	8,75,29,702

GPB—50—24-6-13

Review on the Appropriation Report for 1911-12.

Revised draft

G.R.S. 28.

2 Copies

File No. 2-13
Serial No. 3

Diary No. of letter replied to 14

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

Paper was dispatched

The 19

Date of issue 23-8-13

Signed by

READ—

Memo No: B & R. 86 dated 3rd July 1913 from the Comptroller, Submitting the Appropriation Report on the account of the Govt of His Highness the Maharaja for 1911-12.

ORDER THEREON.—No. R. 1156-204 23-8-13.

Due date. The report was due in the Secretariat by the 15th May 13 but was published by the Comptroller as a supplement to the Mysore Gazette of 19th June 13 or a month late

2 General Review: Govt. note that the anticipated deficit of 3,29,000 in the budget has been converted into a surplus of 18,89,000 due to increased revenue and less expenditure. The improvement in revenue was contributed by all the heads of revenue except interest, and the decrease on the expenditure side was chiefly in the salaries and expenses of civil departments, miscellaneous civil charges and ~~under~~ Construction of Railways.

Objectionable items. The attention of Heads of Departments is particularly invited to paras 16 and 17 of the Report. Cases of Delays in the submission of detailed bills and vouchers should be promptly dealt with by Controlling officers strictly ~~avoided~~ and delays in Countersigning officers' and Offices should be avoided ~~guarded against~~.

The irregular practice

of drawing money from the Treasury in excess of actual requirements or when not actually required for immediate payment should be scrupulously avoided, and the rules on the subject ~~being~~ should be strictly adhered to.

Prompt audit of public expenditure being of very great importance, requisitions from the audit office should be attended to without the least delay.

4 Administrative Audit.

The Comptroller fears that administrative audit of Govt expenditure by departmental officers and Countersigning officers are done in a mechanical manner and as a matter of course. Govt

trust that departmental officers will devote their best attention to this portion of audit and that Counter-signing officers will exercise their checks in such a way that it will be real and effective.

Appropriation Audit. The expenditure during the year exceeded the budget grants therefor by 199.000. Part of this excess was met by re-appropriation or subsequent sanctions. Expenditure amounting to 195,000 not covered by either additional grants or re-appropriations and requiring sanction is shown in the following Statement: ——

GPB—15,000—13-11-1

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

14.8.13
hb

The final passing in audit
of the excesses amounting
to 195.000 is hereby sanctione

Financial Secy to Govt.
19.7.13
To The Comptroller
" Other Heads of Depts
" Dy Comrs of Dists.

H.0086
1817/13

To be printed

Encl to S.C.'s
D.O. No. 5 Sta 2-1B

Major and Minor heads of account	Amount of excess expenditure	Amount sanctioned or reappropriated from other heads	Amount requiring sanction	Reason for excess
1 Refunds and Drawbacks:-		...		
Excise	104	...	104	Heavy refund of excise revenue to inamdars on account of settlement of arrear claims.
Stamps	6	...	6	
8 Stamps:-				
Discount on Sale of Stamp paper and labels.	3	...	3	
10 Charges against Mining Revenue:-				
7 Miscellaneous	4	...	4	The excess was in the loss by exchange on remittances from London due to fluctuations in the rate of exchange
9 Refunds	1	...	1	Due to some repayments of deposits by mining lease and license-holders, which, under the classification of years back, were credited to revenue, and for the refunds of which no provision was made in the budget.
12 Interest on other obligations:-				
4 Refunds	4	...	4	On account of adjustments in 1911-12 of erroneous credits taken to interest instead of the principal of some loans in the accounts of the previous year.

Major & Minor heads of account	Amount of excess expenditure	Amount sanctioned or re-appropriated from other heads	Amount requiring sanction	Reason for excess
15 Genl Administration:-				
1 Dewan to H.H. the Maharaja	4	...	4	Due to the Salary of the Dewan for May 1911 having been drawn in 1911-12.
8 Comptroller's office	5	...	5	Due to the absence of the Comptr on privilege leave & an officiating officer being appointed in his place & also to the fact that on account of the retention of the permanent H Asst Secy in the Comptr's office the higher Salary of this officer was debited to this head & to increase under establishment due to progressive Salaries & under t.a. & Contingencies due to the formation of the L.A. Dept.
16 A Law & justice - Courts of Law:-				
1 Chief Court	4	3	1	In Consequence of the leave allowances of the Chief Judge who was on privilege leave in 1910-11 having been drawn in July 1911 instead of in the previous year.
5 Munsiffs Courts	1	.	1	Due to the deduction on account of the K.G.F. unsiffs Court charges transfd the head "Charges against ining Revenue" having fallen Short of the budget by 1.
11 Share of Land Rev charges	11.	..	11	Is of a fluctuating character depending on the expenditure incurred under Land Revenue.

Major and minor heads of account	Amount of excess expenditure	Amount sanctioned or re-appropriated from other heads	Amount requiring sanction	Reason for excess.
17 Police:-				
1 Superintendence	22	..	22	Due to the adjustment of the State's share of the English furlough allowances for two years of Mr. Carr, a former I.G. of Police
6 Railway Police				Due to men on higher salaries than the scale provided for in the budget having been told off for work in the Railway Police sections.
8 Share of C.R. Charges	2	.	2	
18 Education:-				
3 Inspection	15	.	15	Excess under t.a. due to incorrect estimate of the requirements of the Inspectorate in distributing for the first time in 1911-12 the grant for tr: allowances classified under this:
21 Scientific & other minor Depts				
7 Agriculture, Expl Cultivation	3	1	2	Due to the advance taken by Dr. Coleman prior to his departure on privilege leave and deputation & the excess expenditure on Experimental Farms.
24 Superannuation Allowances and Pensions				
2 Compassionate Allowances	3	.	3	On account of the pension sanctioned to Mrs Weir for 4 years from Oct 11 at £50 per quarter after the demise of Mr. J. Weir the late I.G. of Education.

Major and minor heads of account	Amount of excess expenditure	Amount sanctioned or re appropriated from other heads	Amount requiring sanction	Reason for excess.
25 Stationery & Printing:-				
1 Stationery Depot	2	.	2	Excess for cost of printing paper and Stationery for public departments and charges for packing and carriage of Stationery.
26 Miscellaneous				
7 Special and Unforeseen charges	3	.	3	On account of the pay and allowances of an officer on Special duty in Connection with the demarcation of boundary between Mysore & South Canara.
27 Army—				
7 Mis: charges	1	..	1	Due to the items classified as "other charges" having exceeded budget anticipation
Total ~~Total~~ 199	4		195	